

T H E
Schoolmasters Assistant :
 BEING A
Compendium of ARITHMETIC,
 BOTH
Practical and Theoretical.

In Five P A R T S.

C O N T A I N I N G

- | | |
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| <p>I. Arithmetic in Whole Numbers, wherein all the common Rules, having each of them a sufficient Number of Questions, with their Answers, are methodically and briefly handled.</p> <p>II. Vulgar Fractions, wherein several Things, not commonly met with, are there distinctly treated of, and laid down in the most plain and easy Manner.</p> <p>III. Decimals, in which, among other Things, are considered the Extraction of Roots; Interest, both Simple and Compound; Annuities, Rebate, and Equation of Payments.</p> | <p>IV. A large Collection of Questions, with their Answers, serving to exercise the foregoing Rules; together with a few others, both pleasant and diverting.</p> <p>V. Duodecimals, commonly called Cross Multiplication; wherein that Sort of Arithmetic is thoroughly considered, and rendered very plain and easy; together with the Method of proving all the foregoing Operations at once by Division of several Denominations, without reducing them to the lowest Term mentioned.</p> |
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The Whole being delivered in the most familiar Way of *Question and Answer*, is recommended by several eminent *Mathematicians, Accomptants, and Schoolmasters*, as necessary to be used in *Schools* by all Teachers, who would have their *Scholars* thoroughly understand, and make a quick Progress in ARITHMETIC.

To which is prefixt, An ESSAY on the *Education of YOUTH*; humbly offer'd to the Consideration of PARENTS.

The Seventeenth Edition.

By THOMAS DILWORTH,

Author of the *New Guide to the English Tongue; Young Book-keeper's Assistant; &c. &c.* and *Schoolmaster in Wapping.*

All Things, which from the very first Original Being of Things, have been framed and made, do appear to be framed by the Reason of Number; for this was the principal Example or Pattern in the Mind of the CREATOR.

Annius Boetius.

[O L O R D] hath ordered all Things in Measure, Number, and Weight.

Wisdom xi. 20.

L O N D O N :

Printed and Sold by RICHARD and HENRY CAUSTON (Successors to the late Mr. HENRY KENT) at the Printing Office, No. 21, in *Finsb-Lane*, near the *Royal Exchange*. M DCC LXXII.

Just publish'd (Price 2s.)

THE YOUNG
BOOK-KEEPER'S Assistant:

SHEWING HIM,

In the most plain and easy Manner,

The ITALIAN Way of Stating

DEBTOR and CREDITOR:

WITH

Proper and instructive Notes under every Entry in the WASTE-BOOK, where necessary, by which the Method of Journalizing is rendered more easy and intelligible; and also the like Notes in the JOURNAL and LEDGER, inserted by Way of Information, how to post the JOURNAL, and correct Errors in the LEDGER: Wherein there is a great Variety of Examples, not only in the common and ordinary Way of buying and selling, but in that of Trading beyond the Seas, both for a Merchant's Self, and in Company. All which is contained in two Setts of Books, directing the Learner not by Precept only, but by Example, how to draw out a new Inventory from the old Books, and insert it in the new ones; and the Trade continued as if it were in the real Shop or 'Compting-House.

To which is annexed,

A SYNOPSIS or COMPENDIUM

OF THE

Whole Art of stating DEBTOR and CREDITOR,

In all the Circumstances of BOOK-KEEPING, both in Proper, Factorage and Company-Accompts, Domestic and Foreign.

THE WHOLE

Designed for the Use of Schools in *Great Britain* and *Ireland*, and in the *English* Plantations and Colonies abroad; for the Help and Assistance of Merchants in their several 'Compting Houses; and for young Gentlemen at their first Entrance on their Mercantile Apprenticeships.

The like, for Ease to the Master and Benefit to the Scholar, not Extant.

THE FIFTH EDITION.

By **THOMAS DILWORTH**,
Schoolmaster in *Wapping*: Author of the *New Guide to the English Tongue*, *Schoolmasters Assistant*, &c. &c.

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THE
PREFACE Dedicatory.

To the Reverend and Worthy

SCHOOLMASTERS

I N

GREAT BRITAIN and IRELAND.

GENTLEMEN,

*FTER returning You my most hearty Thanks
for Your kind Acceptance of my New Guide
to the English Tongue, permit me to lay before
you the following Pages, which are intended as
an Help towards a more speedy Improvement of your
Scholars in Numbers, and at the same Time, to take off
that heavy Burden of writing out Rules and Questions,
which you have so long labour'd under.*

*I need not, I presume, say any thing concerning the
Usefulness of, and Advantages that accrue to Mankind in
general from Arithmetic, since they are, by this Time,
pretty well known; and also deserve the Employment of a
much better Pen than mine can pretend to be; but I will
venture to say thus much, and I believe you will pardon me
for it, that THIS (by putting one into each Arithmetician's
Hand) will not only prove a kind ASSISTANT to You,
but upon Trial, be found at once, both to delight and im-
prove the Minds of those, who are committed to your Care.*

I have gone through all the Parts of Arithmetic, commonly taught in Schools, and have included several others no less useful: And though I have given more Questions to work upon in each Rule (which was absolutely necessary; none having yet calculated their Performances, of this Kind; for the Use of School Boys) I have endeavoured at the same time to reduce the Whole, to as neat and portable a Volume, as any that have gone before me.

I must confess, I do not propose by THIS, to add to any Master's Knowledge in Arithmetic, who, I imagin, is already acquainted with every thing contained in this Compendium; for which Reason it is reduced to the narrow Compass it now appears in, without particular Directions for working the Operations at large; and therefore, I conceive, here is room enough left for every Man to speak his own Mind, and instruct his Pupils in his own Method. And

*I believe, it is confess'd by All, that it is a Task too hard for Children to be made compleat Masters of Arithmetic; and therefore the best Way of instructing them in it is, most certainly, first to give them a general Notion of it, in the easiest Manner, and next to enlarge upon it afterwards, if there be Time; otherwise it must be done by themselves, as their Increase in Years and Growth in Understanding will permit. * "For Arithmetic is the
 " more valuable, as it is the more exact, easy and short;
 " and the Art lies in giving as few Rules as possible, and
 " clearly explaining them, and not confounding Principles together, and then diversifying them into several
 " Rules, when they are built on the same Reason,
 " which has not only made Arithmetic seem difficult of
 " Access, but has hinder'd many from being Accomptants."*

To enter into a Detail of the following Particulars, would be tedious, and swell this Preface beyond its just Limits; but that the kind Reader may not be wholly at a Loss, I shall beg Leave to speak as follows, viz.

1. That the Whole is divided into Five Parts, as the Title-Page expresses it.

2. That

The PREFACE Dedicatory.

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2. *That the Rules and Examples are contrived in the plainest Manner, and the Whole put in such an easy Method, as is no where else extant.*

3. *I have omitted Reduction of Foreign Coins, partly because all those Tables, which I have met with, which shew the Value of Foreign Coins in English Mony, are very erroneous, but principally because all such Questions as relate to the turning of the Mony of one Country into that of another, are much better answered under the Head of Exchange. For the Value of Foreign Species (such I mean as relate only to Exchange) both of Gold and Silver, in every Country is unsettled, and therefore such Coins are subject to vary in their Prices, as the Merchants find an Opportunity to profit by them. Hence proceed the various Courses of Exchange; and from them again, the particular Worth of any Quantity of Foreign Coin in English Mony, which is sometimes more, sometimes less, according as the Course of Exchange runs at that Time when such Foreign Coin becomes due. Add to this the Agio or Advance Mony, usually paid Abroad on the changing Current Mony into Exchange or Bank-Mony, which is 2, 3, or more per Cent. in Payment, according to what the Exchange or Bank-Mony is worth more than the Current Mony, and this cannot be done otherwise than by the Rule of Three.*

4. *In Interest, &c. by Decimals, I have follow'd Mr. WARD's Method, by which Means the Rule is drawn into a much narrower Compass; and appears more beautiful to the Eye than in Words at Length.*

5. *In all Places where it could be done conveniently, I have given Directions for varying the Examples by Way of Proof; because it not only discovers the Reason of the Operation, but at the same Time both produces a new Question, and proves the old One. And sure I am, that the varying the Question, when it may be done under the same Rule, contributes very much towards a thorough Understanding of it, and making a good Accomptant, as every one's Experience will teach him.*

6. *I have thrown the Subject of the following Pages into a Catechetical Form, that they may be the more in-*

fructive; for Children can better judge of the Force of an Answer, than follow Reason thro' a Chain of Consequences. Hence also it proves a very good examining Book; for at any Time, in what Place soever the Scholar appears to be defective, he can immediately be put back to that Place again, without the formal Way of beginning every Thing anew.

7. *In order to make the Progress still quicker, every Example, to be wrought, hath its Answer annexed to it: So that they who do not chuse to have every Operation proved by varying the Question, may know without it, whether the Work be right or not.*

8. *Concerning Contractions in Numbers, which some are very fond of, I have said very little, and my Reason is this; Contractions are no farther valuable than they are useful; hence, if in order to lessen the Number of Figures in an Operation, there is not only more Time spent than in the ordinary Way, but those Contractions are also more liable to Error, such Contractions ought to be rejected.*

And now, after all, it is possible that some, who like best to tread the old beaten Path, and to sweat at their Business when they may do it with Pleasure, may start an Objection against the Use of this well-intended Assistant; because the Course of Arithmetic is always the same; and therefore say, 'that some Boys lazily inclined, when they see another at Work upon the same Question, will be apt to make his Operation pass for their own: But these little Forgeries are soon detected by the Diligence of the Tutor: Therefore, as different Questions to different Boys, do not in the least promote their Improvement: So neither do the same Questions hinder it. Neither is it in the Power of any Master (in the Course of his Business, how full of Spirits soever he be, to frame New Questions at Pleasure in any Rule, but the same Questions will frequently occur in the same Rule, notwithstanding his greatest Care and Skill to the contrary.

It may also be further objected, 'That to teach by a printed Book, is an Argument of Ignorance and Incapacity,' which is no less trifling than the former. He indeed (if any such there be) who is afraid his Scholar

will improve too fast, will undoubtedly decry this Method ; But that Master's Ignorance can never be brought in question, who can begin and end it readily ; and most certainly that Scholar's Non-Improvement can be as little questioned, who makes a much greater Progress by This, than he possibly could by the common Method.

As to the Order of the Rules, I can hardly find two Masters follow it alike, ; some liking best to teach that Rule first, which another thinks more convenient to teach afterward ; while a third looks upon it as a Matter quite indifferent, among some Rules, which he teaches first. But this need be no Hindrance to the Use of this Book. For however the Rules are placed here, every Man may turn to that Rule first, which he likes should be taught first ; and if a Master has a Mind to teach Vulgar Fractions immediately after Reduction of Whole Numbers, as some do, he may do it as easily, as in the Order they now lie.

To the Eleventh Edition, and which is continued in this, I have added Duodecimals, commonly called Cross Multiplication ; wherein I have largely treated of that sort of Arithmetic, in every Branch ; shewing how the same may be proved by varying the Operations ; by whole Numbers ; by vulgar Fractions, and by Decimals ; and lastly by a particular sort of Division, wherein the Divisor, Dividend and Quotient are, each of them, of several Denominations, just as the Factors and Products are in Multiplication, without reducing them into the lowest Term or Denomination mentioned. And as Duodecimals, by all the Writers that I have seen, except Mr. Hawney, have only been superficially treated of, I think I may venture to say, without any Breach of Modesty, that this is the compleatest Piece of that kind extant.

As a further Improvement of this Compendium, I have considerably enlarged the Rule of Exchange, and among others, have given a Variety of Examples of real Bills of Exchange, to be wrought by the Pupil, in order to shew him, in a more particular manner, the Necessity of knowing how to turn the Money of one Country into the Money of another Country, Value for Value, where the Merchant happens to be engaged in foreign Trade. I have also taken

the Liberty to put the Double Rule of Three after Exchange, which in most of the former Editions stood before it, to the End that all the Mercantile Rules in whole Numbers might stand together; and likewise, that the Pupil might, at the End of Exchange, enter upon a Course of Book-keeping, if there should not be Time for him to go through the whole Compendium first.

I should have been very glad to have seen an Attempt of this Nature, stamp'd by the Authority of some Person of Distinction and of better Abilities; but since no abler Hand has undertaken it, I hope its homely Appearance will not lessen its Usefulness.

The Printers Errors, as well as my own Defects, I hope will candidly be overlook'd: But because a Man's Failings are so familiar to himself, that he can scarce discern them: therefore the kind Admonitions of a good natur'd Reader, shall always be very acceptable.

I have nothing more to add, but my repeated Thanks for Favours received, together with my earnest Desire that you may be prosperous in Your several Undertakings, and so beg this additional Favour of being esteemed,

GENTLEMEN,

Your most humble, and

most obedient Servant,

THOMAS DILWORTH.



ON THE
Education of Y O U T H,
A N
E S S A Y;

Humbly offer'd to the Consideration of

P A R E N T S.

THE right Education of Children, is a Thing
of the highest Importance, both to themselves,
and the Common-wealth. It is this, which
is the natural Means of preserving Religion
and Virtue in the World: And the earlier good Instruc-
tions are given, the more lasting will be their Impression.
For it is as unnatural to deny these to Children, as it
would be to with-hold from them their necessary Subsistence.
And happy are those, who, by a religious Education and
watchful Care of their Parents, their wise Precepts and
good Examples, have contracted such a Love of Virtue
and Hatred of Vice, as to be removed out of the Way of
Temptations. And 'tis owing to the Want of this Educa-
tion, that many, when they leave their Schools, do not prove
so well qualified as might be expected. This great Omission
being, for the most part, chargeable on the Parents, I hope
the following Particulars (which are the common Voice of
our Profession) will not be taken amiss. And

I. A constant Attendance at School is one main Axis
whereon the great Wheel of Education turns. Therefore
if that Observation, which is commonly made by Parents be

true, That the Masters have Holidays enough of their own making, there is, by their own Confession, no Necessity for them to make an Addition.

2. Parents *should never let their own Commands run counter to the Master's, but whatever Task he imposes on his Pupils, to be done at Home, they should be careful to have it perform'd in the best Manner, in order to keep them out of Idleness.* * “ For vacant Hours move on
“ heavily, and drag *Rust and Filth* along with them;
“ and 'tis full Employment, and a close Application to
“ Business, that is the only Barrier to keep out the
“ Enemy, and save the *future Man*.

3. Parents *themselves should endeavour to be sensible of their Childrens Defects and want of Parts; and not blame the Master for Neglect, when his greatest Skill, with some, will produce but a small Share of Improvement. But the great Misfortune is, as the Proverb expresses it; Every Bird thinks her own Young the fairest: And the tender Mother, tho' her Son be of an ungovernable Temper, will not scruple to say, He is a meek Child, and will do more with a Word than a Blow, when neither Words nor Blows are available. On the other Hand, some Children are of a very dull and heavy Disposition; and are a long Time in gathering but a little Learning, and yet their Parents think them as capable of Instruction, as those, who have the most bright and promising Parts: And when it happens that they improve but slowly, tho' it be in Proportion to their own Abilities, they are hurried about from School to School, till at last they lose that Share of Learning, which otherwise by staying at the same School, they might have been Masters of. Just like a sick, but impatient Man, who employs a Physician to cure him of his Malady; and then, because the Distemper requires Time, as well as Skill to procure his Health, tells him, He has
‘ all along taken a wrong Method; turns him off, and then applies to another, whom he serves in the same Manner; and so proceeds till the Distemper proves incurable.*

4. *It is highly necessary that Children should be early made sensible of the Scanaal of telling a Lye: To this End Parents must inculcate upon them, betimes that most necessary Virtue of speaking Truth, as one of the best and strongest Bands of Human Society and Commerce, and the Foundation of all Moral Honesty.*

5. *Injustice (I mean the tricking each other in Trifles, which so frequently happens among Children, and is very often countenanced by the Parents, and looked on as the Sign of a very promising Genius) ought to be discouraged betimes, lest it should betray them into that vile Sin of pilfering and purloining in their riper Years; to which the grand Enemy of Mankind is not wanting to prompt them by his Suggestions, whenever he finds their Inclinations have a Tendency that Way.*

6. *Immoderate Anger and Desire of Revenge, must never be suffered to take Root in Children. For (as a most Reverend Divine observes) * "If any of these be cherished, or even let alone in them, they will, in a short Time, grow headstrong and unruly; and when they come to be Men, will corrupt the Judgment, turn good Nature into Humour, and Understanding into Prejudice and Wilfulness."*

7. *Children are very apt to say at Home what they see and hear at School, and oftentimes more than is true; and some Parents, as often, are weak enough to believe it. Hence arise those great Uneasinesses between the Parents and the Master, which sometimes are carried so high, as for the Parent, in the Presence of the Child, to reproach him with hard Names, and perhaps with more abusive Language. On the Contrary,*

8. *If Parents would have their Children improve in their Learning, they must cause them to submit to the little (imaginary) Hardships of the School, and support them*

them under them by "suitable Encouragements. They should not fall out with the Master upon every idle Tale, nor even give their Children the Liberty of expressing themselves that way; but they should, by all Means, inform them frequently, 'That they ought to be good Boys, and learn their Book, and always do as their Master bids them, and that if they do not, they must undergo the Pain of Correction.' And it is very observable what a Harmony there is between the Master and the Scholar, when the latter is taught to love and have a good Opinion of the former; and then With what Ease does the Scholar learn! With what Pleasure does the Master communicate!

9. The last Thing that I shall take Notice of is, That while the Master endeavours to keep Peace, good Harmony, and Friendship among his Scholars, they are generally taught the Reverse at Home. * "It is indeed but too common
 " for Children to encourage one another, and be encouraged by their Friends in that Savage and Brutal Way
 " of Contention, and to count it a hopeful Sign of Mettle
 " in them to give the last Blow, if not the first, wherever they are provoked; forgetting at the same Time,
 " that to teach Children betimes to love and be good natured to others, is to lay early the true Foundation of
 " an honest Man. Add to this, that cruel Delight which
 " some are seen to take in tormenting and worrying such
 " poor Animals and Insects as have the Misfortune to fall
 " into their Hands. But Children should not only be
 " restrained from such barbarous Diversions, but should
 " be bred up from the Beginning to an Abhorrence of
 " them," and at the same Time be taught that great Rule of Humanity, To do to others as we would they should do to us.

From what has been said relating to the Management of Children at Home, the Necessity of the Parents joining Hands with the Schoolmaster appears very evidently. For
 when

when the Master commands his Pupils to employ their leisure Time in getting some necessary Parts of Learning, their Friends should not command them to forbear: And when they ought to be at School at the stated Hours, they should not be sent an Hour or two after, in the Time of Health, sometimes with a Lye in their Lips to excuse their Tardiness; and sometimes with an Order, and a brazen Front, to tell their Master, Their Friends think it Time enough to come to School at Nine in the Morning, because the Weather is a little Cold, or because they must have their Breakfast first. I say Parents should not act so indiscreetly, because it clips the Wings of the Master's Authority: it makes Boys first despise and undervalue their Teachers, and then become unmannerly and impertinent to them; Correction for which, makes the Tutor hated by the Children, and then there naturally follows either a total disregard to Business, or a general Carelessness in every Thing they do. And

While I am speaking of the Education of Children, I hope I shall be forgiven, if I drop a Word or two relating to the fair Sex.—It is a general Remark that they are so unhappy, as seldom to be found either to Spell, Write, or Cypher well: And the Reason is very obvious, because they do not stay at their Writing Schools long enough. A Year's Education in Writing is, by many, thought enough for Girls; and by others it is thought Time enough to put them to it, when they are Eighteen or Twenty Years of Age, whereas by sad Experience, both these are found to be, the one too short a Time, and the other too late. The first is a Time too short, because, when they are taken from the Writing School, they generally forget what they learnt, for want of Practice: And the other too late, because then they are apt to look too forward, imagin' all things will come of themselves without any Trouble, and think they can learn a great deal in a little Time; and when they find they cannot compass their Ends so soon as they would, then every little Difficulty discourages them: And hence it is that adult Persons, seldom improve in the first Principles

Principles of Learning so fast as younger Ones. For a Proof of this, I appeal to every Woman, whether I am just in my Sentiments or not. The Woman who has had a liberal Education this Way, knows the Advantages that arise from the ready Use of the Pen; and the Woman who has learnt little or nothing of it, cannot but lament the Want of it. Girls therefore ought to be put to the Writing-School as early as Boys, and continued in it as long, and then it may reasonably be expected that both Sexes should be alike ready at their Pen. But for want of this, How often do we see Women, when they are left to shift for themselves in the melancholy State of Widowhood (and what Woman knows that she shall not be left in the like State?) obliged to leave their Business to the Management of others; sometimes to their great Loss, and sometimes to their utter Ruin; when on the contrary had they been ready at their Pen, could Spell well, and understand Figures, they might not only have saved themselves from Ruin, but perhaps have been Mistresses of good Fortunes. Hence then may be drawn the following, but most natural Conclusion, viz. * “The Education of
 “ Youth is of such vast Importance, and of such singular
 “ Use in the Scene of Life, that it visibly carries its own
 “ Recommendation along with it: For on it, in a great
 “ Measure, depends all that we hope to be; every Per-
 “ fection that a generous and well-disposed Mind would
 “ gladly arrive at: 'Tis this that stamps the Distinction
 “ of Mankind, and renders one Man preferable to ano-
 “ ther: Is almost the very Capacity of doing well; and
 “ remarkably adorns every Point of Life.” And as the great End of human Learning is to teach a Man to know himself, and thereby fit him for the Kingdom of Heaven: So he that knows most consequently is enabled to practice the best, and become an Example to those who know but little, or are quite ignorant of their Duty. I am,

Your and your Children's Well-wisher,

THOMAS DILWORTH,



To Mr. THOMAS DILWORTH,
ON HIS
Compendium of ARITHMETIC,
INTITLED,
The Schoolmasters Assistant.

WHILE some, seducive of the rising Age,
Expose for Hire the lewd and factious Page,
On every Stall appear the public Pest,
Deep Bane instilling in the tender Breast;
Thou, Friend of moral as of social Truth!
Employ'st thy Toils to mend our growing Youth,
Thy Cares, how worthy of the Good and Wise,
Impow'r the Embrio Genius first to rise;
Make the dark Clues of Science plain to find,
And thro' its Mazes lead the pleasur'd Mind.
E'en now afresh, unweary'd in thy Pains,
For future Times thy recent Task remains:
By double Motives it assures to please,
The Youth's Instructor, and the Tutor's Ease:
From darker Forms it clears encumber'd Rules,
And Learning makes the fit Delight of Schools.

Thy Labours, Friend, have found their just Success,
And gen'ral Plaudits thy Desert confess.
O may THIS WORK, nor THIS be found thy last,
No fordid Pride o'erlook, or Envy blast,
Far as our Mother-Tongue extends be known,
And grateful Pupils thy Assistance own.

MOSES BROWNE.



TO MR. THOMAS DILWORTH,
ON HIS
SCHOOLMASTERS ASSISTANT.

DILWORTH, the Man by gracious Heav'n design'd,
A Friend, a Father, to the Human Kind;
Whose active Diligence, and warmer Zeal
United, Center in the Public Weal!
Fain wou'd my Muse discharge the Debt of Praise,
With fresh Additions to thy circling Bays.

LEARNING, the Glory of *Britannia's* Isle,
Within thy fav'rite Leaves is taught to smile;
No more perplex'd in Error's Maze we run,
And meet the Danger, which we sought to shun;
Since, drawn by thee, now shines before our Eyes,
The Path where Virtue and fair Knowledge lies:
There waits a * Guide, by nicest Model plann'd,
Here stands an Usher with assisting Hand;
A Work so clear, delighted we pursue,
And think the pleasing Prospect ever new.

So the kind Sun, with all reviving Ray,
Clears the dark World with an approaching Day:
Before his Light the empty Shadows fly,
And Nature glows with a serener Sky.

WILLIAM DEANE.

* Referring to that of the *English Tongue*.

Halifax, Oct. 20, 1765.

To Mr. Thomas Dilworth, *Author of*
The Schoolmasters Assistant.

S I R,

AS you was pleased to favour me with the Perusal of Your *Schoolmasters Assistant* in Manuscript, which gave me a sensible Pleasure; You have thereby obliged me, in Justice to your Merit, to give my humble Opinion upon it.— That a Work of *this Kind* has long been wanted, admits of no Dispute: And I must confess, that you have treated the Subject so methodically, laid down the several Rules so very plain, yet concise, as must make this Book of general Use and Advantage: And I heartily wish you may meet with equal Encouragement in the Publication of this, as you did in your excellent *New Guide* to the *English Tongue*. I am, S I R,

London, 29th of
November,
1743.

Your sincere Friend,

And humble Servant,

BRIGHT WHILTON.

To Mr. Thomas Dilworth, *on his*
Schoolmasters Assistant.

S I R,

I Have perused, with Pleasure, your *Schoolmasters Assistant*, and give You my Thanks for your kind Endeavours to further the Improvement of Youth with greater Facility to the Tutor.

I am convinced, *that Piece* is well calculated to promote both, and therefore wish you the Success due to so much useful Labour. I am,

S I R,

Twelve-Bell-Court
in Bow Church-
Yard, 13 Jan.
1743.

Your Friend and Servant,

WILLIAM COLES.

To Mr. Thomas Dilworth, on his
Treatise of ARITHMETIC, intitled,
The Schoolmasters Assistant.

S I R,

IT is universally allow'd (in all Nations civiliz'd) that the Instruction of Youth is of the greatest Importance, the Happiness of every Individual, and Society in general thereon depending; and that it is of two Kinds, *viz.* To form the good Man and the good Scholar. To compleat the latter, those Studies are chiefly to be pursu'd, which are adequate to the Disposition of the Pupil, and to compleat the Man of Business he is design'd for: But I do not know any Business that can be well executed without ARITHMETIC. THIS therefore claims the first Place, and due Care of the Master, to inculcate and explain its Rudiments, which will not only ground the *Tyro*, but also give him some Glances of those Beauties and Uses, he may expect from his present Labours: Every Help then, that may gain the Master Time in the Discharge of his Duty, will (in consequence) add to the Improvement of his Scholars: For which Use and Purpose, that THIS BOOK is well adapted, (having perus'd it some Time ago in Manuscript) is the ingenious Opinion of, S I R,

Gainsford-street, Shad-
Thames, Southwark,
the 9th of May, 1743.

Your respectful Friend and Servant,

WILLIAM MOUNTAINE.

To Mr. Thomas Dilworth, Author
of the Schoolmasters Assistant.

S I R,

I Have perus'd your Book, intitled, The *Schoolmasters Assistant*, and readily recommend it as a *proper Companion* for such as are employ'd in teaching ARITHMETIC, as well as for those who are desirous of Improvement in that useful and necessary SCIENCE. I am,

S I R,

The Academy in
Little Tower-
street, 29 March,
1744.

Your humble Servant,

EM. AUSTIN.

WE whose Names are underwritten, having perused this Book, intituled, *The SCHOOLMASTERS ASSISTANT*, do recommend it to be used in Schools, for the speedy Improvement of YOUTH in ARITHMETIC, as the only one for that Purpose, that hath yet been made public.

Charles Bellenger, *M. A. Lecturer of Trinity, Minories, and Master of the Free-School belonging to the Worshipful Company of Brewers, London.*

James Dalton, *M. A. Master of the Boarding-School at Stanmore, in Middlesex.*

The Rev. Mr. Joseph Willson, Master of the Free-School at Nether Keworth, in Leicestershire.

The Rev. Mr. Richard Willson, Master of the Free-School at Lutterworth, in Leicestershire.

The Rev. Mr. Robert Willson, Master of the Free-School at Warbleton, in Sussex.

Francis Chapman, *Writing-Master and Accomptant, in Shadwel.*

Francis Hopkins, *Writing-Master and Accomptant, in Cavendish-Court, near Devonshire-Square.*

John Loveday, *Schoolmaster, at Stepney.*

Ebenezer Bramble, *Master of a Boarding-School in New-Brentford.*

William Mercer, *Writing-Master at Maidstone.*

William Tully, *Master of the Boarding-School at Stanmore in Middlesex.*

John Thorpe, *Writing-Master and Accomptant, at St. Edmund's Bury, Suffolk.*

Thomas Evans, *Schoolmaster, at Hampstead.*

Richard Astell, *Writing-Master at Epsom.*

Robert Pierfon, *Schoolmaster in Redcross-Street.*

John Richardson, *Schoolmaster by London-Wall.*

George Watts, *Schoolmaster in Penny-Fields, Poplar.*

Augustine Gradwell, *Master of Mr. Worral's Free-School, in Cherry-Tree-Alley, Golden-Lane, St. Luke's.*

John Tuckett, *Writing-Master and Teacher of the Mathematics, at the Hand and Pen, and Globe in New-street, near Fleet-street.*

George Caffey, *Schoolmaster in Whitechapel.*

Edward Rayne, *Master of the Haberdashers School at Hoxton.*

John Shortland, *Schoolmaster in St. Ann's Lane, near Aldersgate.*

Francis Cartwright, *Schoolmaster, near Shoreditch-Church.*

William Paulson, *Schoolmaster in Norton-Falgate.*

Jeremiah Walker, *Writing-Master and Accomptant, in Old Gravel-Lane, near Ratcliff Highway.*

Henry Mason, *Schoolmaster at St. George's Church, Southwark.* Henry

Henry Longman, *Schoolmaster*
in Fitcher's Court, Noble-
street, near Cripplegate.

John Day, *Writing-Master and*
Accomptant, at Doctors-
Commons.

Thomas Young, *Schoolmaster*
in St. Margaret's. Westmin-
ster.

John Davis, *Teacher of the*
Mathematics, in Old Para-
dise-street, Rotherhithe.

Joseph Miller, *Schoolmaster*, in
Street-lane, near Hutherf-
field, Yorkshire.

John Parsons, *Writing-Master*
and Accomptant, in Penny-
Fields, Poplar.

Erasmus Carter, *Schoolmaster*,
at Newington.

Henry Michon, *Schoolmaster*,
in Red Lion-Market, near
Golden-lane.

John Wingfield, *Schoolmaster*
in Bull and Mouth-street,
near Aldersgate.

Joseph Allen, *Schoolmaster*
and Accomptant, in White-
cross-street.

Joseph Beasing, *Writing-*
Master and Accomptant, at
Cheshunt in Hertfordshire.

John Canton, *M. A. Master of*
the Academy in Spital-square.

Joseph Winder, *Master of the*
Grammar-School in Cole-
man-street.

Charles Delafosse, *Master of*
a Boarding-School at Rich-
mond, Surry.

Daniel Kitchen, *Schoolmaster*
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Robert Sawell, *Master of the*
Boarding-School, at Aspley,
near Woburn, Bedford-
shire.

Charles Morton, *Teacher of*
the Mathematics, in the Rec-
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Shoreditch.

Samuel Godier, *Teacher of the*
Classics, near the Church,
Spital-Fields.

Robert Smith, *Writing-Master*
and Accomptant, at Rich-
mond, Surry.

William Shemeld, *Writing-*
Master and Accomptant, at
Hampstead in Middlesex.

Dennis Metherington, *School-*
master at Marston in Lin-
colnshire.

Robert Amos, *Writing-Ma-*
ster and Accomptant in Rat-
cliff-highway, St. George's,
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Henry Andrews, *Philomath.*
Schoolmaster, at Roytton in
Hertfordshire.

Abraham Crocker, *Schoolmaster*
at South Petherton, Somers-
et.

Nathaniel Wurteen, *School-*
master at Philadelphia.

John Bredel, *Teacher of the*
French and English Lan-
guages, in Spital-fields.



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The Explication of some Marks used
in this COMPENDIUM.

= TWO Parallel Lines are the Marks of Equality; as, $12 \text{ oz.} = 1 \text{ lb.}$ signifies that 12 Ounces are equal to 1 Pound.

+ Saint George's Cross signifies more, or Addition; as $4 + 2 = 6$: i. e. 4 more 2, are equal to 6.

— A straight Line signifies less, or Subtraction; as, $4 - 2 = 2$: i. e. 4 less 2, are equal to 2.

x Saint Andrew's Cross denotes Multiplication; as, $4 \times 2 = 8$; i. e. 4 multiplied by 2, are equal to 8.

÷ A Line between two Points, or between 4 Points, is the Sign of Division; as, $4 \div 2$ or $4 \div 2 = 2$: i. e. 4 divided by 2, are equal to 2.

) (The reversed Parenthesis denotes Division also; as, $2)4$ (2 : i. e. 4 divided by 2, is equal to 2.

$\frac{4761}{32}$ Numbers placed in a Fraction-like manner, do likewise denote Division; the lower Number being the Divisor, and the upper Number the Dividend.

:: Four Points, set in the middle of four Numbers, denote them to be proportional to one another, by the Rule of Three; as, $2 \dots 4 :: 8 \dots 16$: that is, as 2 is to 4, so is 8 to 16.

N. B. Some Masters, instead of Points, use long Strokes to keep the Terms separate, but it is wrong to do so; for the two Points between the first and second Terms, and also between the third and fourth Terms, shew that the two first, and the two last Terms are in the same Proportion. And whereas four Points are put between the second and third Terms, they serve to disjoint them, and shew that the second and third, and first and fourth Terms are not in the same direct Proportion to each other as are those before mentioned.

Money

Explication of some Marks, &c.

Mony.

£. Libræ, Pounds.

s. Solidi, Shillings.

d. Denarii, Pence.

Qrs. Quadrantes, Farthings.

$\overline{2} + 3 \times 5 = 25$, Signifies that the Sum of 2 and 3 multiplied by 5, is equal to 25.

$\overline{3} - 2 \times 5 = 5$, Signifies that the Difference between 3 and 2, multiplied by 5, is equal to 5.

✓ or √ q. Prefix to any Number, supposes that the *Square-Root* of that *Number* is required. Sometimes it is the Sign of *Irrationality*, and signifies that the *Square-Root* of such a *Number* can never be truly found.

✓ c. Prefix to any Number, supposes that the *Cube-Root* of that *Number* is required. Sometimes it is the Sign of *Irrationality*, and signifies that the *Cube-Root* of such a *Number* can never be truly found.

$3aa + 3a$, Signifies 3 times the *Square* of *a*, more 3 times *a*.

$3aae + 3eea + eee$, Signifies 3 times the *Square* of *a*, multiplied by *e*; more 3 times the *Square* of *e*, multiplied by *a*; more the *Cube* of *e*, as in the *Cube-Root*.



THE

T H E
Schoolmasters Assistant.

P A R T I.

Of Arithmetic in Whole Numbers.

The INTRODUCTION.

Of Arithmetic in general.

Q.  *HAT* is Arithmetic?

A. Arithmetic is the Art or Science of computing by Numbers, either Whole or in Fractions.

Q. *What* is Number?

A. Number is one or more Quantities, answering to the Question, *How many?*

Q. *What* is Arithmetic in Whole Numbers?

A. Arithmetic in Whole Numbers or Integers, supposes its Numbers to be entire Quantities, and not divided into Parts.

Q. *What* is Arithmetic in Fractions?

A. Arithmetic in Fractions, supposes its Numbers to be the Parts of some entire Quantity.

Q. *How* do you consider Arithmetic with regard to Art and Science?

A. Both in Theory and Practice.

Q. *What* is Theoretical Arithmetic?

A. Theoretical Arithmetic considers the Nature and Quality of Numbers, and demonstrates the Reason of Practical Operations. And in this Sense Arithmetic is a *Science*.

Q. *What* is Practical Arithmetic?

A. Practical Arithmetic is that which shews the Method of working by Numbers, so as may be most useful and expeditious for Business. And in this Sense Arithmetic is an *Art*.

Q. *What* is the Nature of all Arithmetical Operations?

A. The Nature of all Arithmetical Operations is; by some Quantities that are given, to find out others that are required.

Q. *Which* are the fundamental Rules in Arithmetic?

A. These Five; Notation, Addition, Subtraction, Multiplication and Division.

OF NOTATION.

Q. **W**HAT is Notation?

A. It is the *Art* of expressing *Numbers* by certain *Characters* or *Figures*.

Q. What is the *Use* of Notation?

A. Notation teaches to read and write *Numbers* by their true *Value*.

Q. How many *Sorts* of *Characters* or *Figures* are *Numbers* usually expressed by?

A. Two, viz. The *Arabic Figures* and the *Latin Letters*.

Q. How are the *Arabic Figures* express'd?

A. The *Arabic Figures* are thus express'd; One 1, Two 2, Three 3, Four 4, Five 5, Six 6, Seven 7, Eight 8, Nine 9, Nought or Cypher 0. And this is the *Notation* or reading and writing of every single *Figure*

Q. How far may the *Use* of these *Figures* be extended?

A. These ten *Characters* or *Figures* may be used to express all manner of *Numbers*, from the least to the greatest, that can be conceived; even without *End*.

Q. How many *Figures* are sufficient to express most ordinary *Concerns*?

A. Nine; and therefore the *Table* of *Notation* commonly extends no farther than to *nine Places*.

Q. Why does it consist of *nine Places* rather than of *eight* or *ten*?

A. Because they make up three *even Periods*.

Q. What do you mean by a *Period*?

A. A *Period* is a *Quantity* express'd by three *Figures*, whereof the first to the right *Hand* signifies so many *Units* or single *Things*; the second so many *Tens*; and the third so many *Hundreds*.

Q. Why are three *Figures* called a *Period*?

A. Because if the *Number* be increased above three *Places*, there is still the same periodical *Return* of the *Value* of those *Places*, and every *third Figure* to the left *Hand*, will always be *Hundreds*, if it be never so far extended.

Q. Is an *Unit* or one, a *Number*?

A. An *Unit* is a *Number*, because it may properly answer the *Question*, *How many*?

Q. Give an *Example* or two?

A. How many *Gods* do we believe? The *Answer* is, *One*. How many *Sundays* in the *Compass* of a *Week*? *Answer* *One*.

Q. In what *Nature* or *Proportion* of *Value*, do *Numbers* increase from the *Units Place* to the left *Hand*?

A. By *Tens*.

Q. How

Q. How must they be read?

A. From the left to the right Hand.

Q. If two Figures are given to be read together, how must they be valued?

A. The first Figure towards the right Hand is *Units*, and the next to that is so many *Tens*; as 89, *Eighty-nine*. Where 9 is in the Place of *Units*, and 8 is in the Place of *Tens*; for 8 *Tens* are properly called *Eighty*.

Q. If three Figures or a whole Period be given, how is it to be valued?

A. Beginning at the last Figure on the right Hand, I value them *Units, Tens, Hundreds*; as 789, *Seven Hundred and Eighty-nine*.

Note 1, As every Third Figure from the Place of *Units*, bears the Name of *Hundreds*: So for any great Sum to be distinguished into Periods (as in the following Tables) will be of good Use to the Learner, in the easier valuing and expressing that Sum.

2. There is also another sort of Periods, which some distinguish thus, viz. Millions, Millions of Millions, &c. and others thus, viz. Millions, Billions, Trillions, &c. each Period consisting of 6 Places, but as Periods of this Kind seldom or never occur in Business, it is sufficient only to mention them in this Place, without saying any thing further about them.

TABLE I.

Third Period.	Second Period.	First Period.
<i>Units</i>	<i>Tens</i>	<i>Hundreds</i>
<i>Millions</i>	<i>Thousands</i>	<i>Tens</i>
<i>X Millions</i>	<i>X Thousands</i>	<i>Hundreds</i>
<i>C Millions</i>	<i>C Thousands</i>	<i>Units</i>
		9
		8 9
		7 8 9
	9	7 8 9
	8 9	7 8 9
	7 8 9	7 8 9
9	7 8 9	7 8 9
8 9	7 8 9	7 8 9
7 8 9	7 8 9	7 8 9

TABLE II.

Third Period.	Second Period.	First Period.
<i>Units</i>	<i>Tens</i>	<i>Hundreds</i>
<i>Millions</i>	<i>Thousands</i>	<i>Tens</i>
<i>X Millions</i>	<i>X Thousands</i>	<i>Hundreds</i>
<i>C Millions</i>	<i>C Thousands</i>	<i>Units</i>
		4
		7 3
		9 6 5
	3	4 7 2
	4 8	9 1 3
	7 3 1	2 3 6
3	1 2 7	1 4 8
4 3	1 9 2	7 6 4
5 7 3	1 2 9	8 4 2

Note, See the Notation of Numbers by Latin Letters, in the New Guide to the English Tongue, p. 88.

EXAMPLES for Practice.

Write down in proper Figures the following Numbers, viz.

Twenty-nine.

Three Hundred and Forty-eight.

Seven Thousand, two hundred and twenty-six.

One Thousand, three hundred and ninety.

Nineteen Thousand, seven hundred and twenty-eight.

Four Hundred and twenty-seven Thousand, three hundred and ninety-six.

Nine Hundred and forty-two Thousand, seven Hundred.

Four Millions, seven hundred and eighty-nine Thousand, three hundred and twenty-eight.

Seven Millions, nine hundred and forty-two Thousand, four hundred and seventy-five.

Twenty-six Millions, three hundred and fourteen Thousand, one hundred and ninety-five.

One Hundred and ninety-seven Millions, four hundred and thirty-six Thousand, one hundred and ninety-one.

Seven Hundred and fourteen Millions, one hundred and nineteen Thousand, seven hundred and four.

Write down in Words at Length the following Numbers, viz.

7 — 19 — 846 — 7428 — 61261 — 370121 —
7126172 — 74680218 — 461272615

Of ADDITION.

Q. WHAT is the Use of Addition?

A. Addition teacheth to bring several particular Numbers into one total Sum.

Q. How many Sorts of Addition are there?

A. Two, viz. Simple and Compound.

Of Simple ADDITION.

Q. What is Simple Addition?

A. Simple or Single Addition, is the adding of several Numbers together, whose Signification is the same; as 6 Yards and 8 Yards make 14 Yards.

Q. If several Numbers are given to be added into one Sum, how are they to be placed?

A. They must be placed in such manner, that Units may stand under Units; Tens under Tens, &c. Pounds under Pounds, Shillings under Shillings, &c.

Q. How do you prove Addition?

A. The best Way of proving Addition is to begin at the Top of the Sum, and reckon the Figures downward in the same manner.

manner that they were added upward : and if the second Line or Sum Total be equal to the first, it is right.

EXAMPLES for Practice.

£	Yds.	Gals.	Tons.	Hbds.	lb.
4	43	764	3746	47476	461743
7	17	147	7416	73712	761710
3	19	387	3406	31819	476312
2	13	736	7198	41243	126712
1	37	197	3173	71208	310748
7	46	473	4731	70956	471381
6	23	382	1262	81461	704714
4	59	769	4731	31269	312624
7	94	367	7169	74196	781462

Miles.	Leagues.	Years.
736	46431734	347312484
	71261374	108126312
	12612714	718126191
	31371261	731618191
3142618	74147312	312134716
4731216	47312614	171216198
4713147	74167571	312614712
3712612	31216126	171614712
7126981	31187412	312814795

Of Compound ADDITION.

Q. What is Compound Addition ?

A. Compound Addition is the adding of several Numbers together, having divers Denominations.

I. Of M O N Y.

Q. Which are the Denominations of English Money ?

A. 4 Farthings make 1 Penny.

12 Pence — 1 Shilling.

20 Shillings — 1 Pound Sterling.

R. 3.

Q. Are

Q. Are there no other Names of Mony used in England?

A. Yes; such as,

	£	s.	d.
A Moidore	=	1	7 0
A Guinea	=	1	1 0
A Half Guinea	=	0	10 6
A Crown	=	0	5 0
A Half Crown	=	0	2 6

There are also several smaller Pieces which speak their own Value, as, a Six-pence, Four-pence, Three-pence, Two-pence, Penny, Halfpenny, and Farthing.

Note, The following Pieces were formerly current, but now not so, being only imaginary.

	£	s.	d.
A Jacobus	=	1	5 0
A Carolus	=	1	3 0
A Mark	=	0	13 4
An Angel	=	0	10 0
A Noble	=	0	6 8

The Pound Sterling is also an imaginary Sum.

Q. Are there not some Tables that may be learned by Heart?

A. Yes; these following, called Pence Tables.

<i>d.</i>		<i>s.</i>	<i>d.</i>		<i>s.</i>	<i>d.</i>
20	==	1	8		2	24
30	==	2	6		3	36
40	==	3	4		4	48
50	==	4	2		5	60
60	==	5	0		6	72
70	==	5	10		7	84
80	==	6	8		8	96
90	==	7	6		9	108
100	==	8	4		10	120
110	==	9	2		11	132
120	==	10	0		12	144

Note 1, Tho' I say these Tables may be learnt by Heart, I do not say they must, for then, by the same Rule, it would be necessary to have Tables to every Rule in Addition, which no body uses, and not every one the Pence-Tables; because when they are learnt never so perfectly, their Use extends no farther than Mony; and therefore, they may very well be omitted, and a better Method substituted in their room; I mean that of Pointing, which, I am sure, is both easier and safer, to Beginners especially. However, I chose to set them down in their Place, that they, who approve of them, may use them; and they who do not, can easily omit them.

2. As all the Parts of Addition are built upon the same Reason; so the Method of Pointing may serve as a general Rule, when any Denomination is to be added; and this may be done without defacing the Figures.

EXAMPLES.

£	s.	d.
4	3	6
1	7	$8\frac{1}{4}$
2	7	4
1	9	$4\frac{1}{2}$
3	1	$3\frac{3}{4}$
1	2	1
4	7	$6\frac{1}{2}$
3	1	9

£	s.	d.
1	1	3
3	8	$1\frac{1}{4}$
1	1	6
3	4	$7\frac{1}{2}$
1	2	6
3	2	$8\frac{1}{4}$
7	4	6
4	1	$7\frac{3}{4}$

£	s.	d.
4	1	$6\frac{1}{2}$
1	2	7
3	1	$4\frac{1}{4}$
3	3	6
1	4	$1\frac{1}{2}$
3	1	2
1	5	$8\frac{1}{2}$
3	1	2

£	s.	d.
14	12	1
17	11	$2\frac{3}{4}$
19	12	$1\frac{1}{2}$
16	13	$1\frac{3}{4}$
12	13	6
14	12	$7\frac{3}{4}$
19	13	4
12	11	6

£	s.	d.
19	13	4
12	11	6
17	14	$1\frac{1}{4}$
19	13	$4\frac{1}{2}$
12	11	6
19	13	$1\frac{3}{4}$
16	12	1
19	11	$4\frac{1}{4}$

£	s.	d.
47	12	11
17	10	11
17	10	$4\frac{1}{2}$
32	12	6
11	19	4
12	12	$6\frac{3}{4}$
11	13	1
11	11	$2\frac{1}{4}$

£	s.	d.
21	12	$10\frac{1}{2}$
31	11	$11\frac{1}{2}$
47	12	$10\frac{1}{4}$
19	11	4
31	12	$6\frac{1}{2}$
12	11	$4\frac{3}{4}$
37	11	4
19	11	3

£	s.	d.
12	13	10
71	16	8
19	4	$6\frac{1}{4}$
12	3	1
26	1	6
31	11	1
14	12	$6\frac{3}{4}$
18	18	7

£	s.	d.
44	12	$6\frac{1}{4}$
31	18	$1\frac{1}{2}$
47	12	4
14	12	$10\frac{3}{4}$
16	14	11
19	12	2
16	11	3
17	11	$1\frac{1}{4}$

£	s.	d.
21	11	$11\frac{1}{2}$
16	12	6
11	9	$10\frac{1}{2}$
16	12	$4\frac{1}{4}$
34	1	10
17	14	$11\frac{1}{4}$
71	3	$8\frac{3}{4}$
16	1	4

£	s.	d.
47	12	$6\frac{1}{2}$
16	19	$11\frac{1}{4}$
17	12	$10\frac{1}{4}$
19	12	10
17	12	$11\frac{3}{4}$
17	19	$4\frac{1}{2}$
47	13	6
72	18	6

£	s.	d.
47	11	$3\frac{1}{4}$
31	17	3
17	13	$11\frac{3}{4}$
18	14	$10\frac{1}{2}$
16	15	11
17	14	$3\frac{1}{4}$
11	18	6
17	17	3

*The SCHOOLMASTERS Assistant.**A Mercer's Bill.*

Bought of George Baily, May 17, 1771.

				s.	d.		£	s.	d.
9 Yards of Silk	—	—	—	at	14	6 per Yd.	6	10	6
12 Yards of flower'd Silk	—	—	—	at	16	8	10	0	0
16 Yards of Sarfenet	—	—	—	at	6	9	5	8	0
10 Yards of Sattin	—	—	—	at	9	6	4	15	0
15 Yards of Brocade	—	—	—	at	10	8	8	0	0
11 Scarves	—	—	—	at	2	0 each	1	2	0
14 Yards of Genoa Velvet	—	—	—	at	17	4 per Yd.	12	2	8
10 Yards of Lustring	—	—	—	at	5	2	2	11	8
							Sum	60	9

A Woollen-Draper's Bill.

Bought of Thomas Simmons, June 19, 1771.

				s.	d.		£	s.	d.
16 Yards of Drugget	—	—	—	at	7	0 per Yd.	5	12	0
12 Yards of Broad Cloth	—	—	—	at	15	0	9	0	0
9 Yards of black Cloth	—	—	—	at	16	5	7	7	9
10 Yards of Shalloon	—	—	—	at	1	8	0	16	8
15 Yards of Serge	—	—	—	at	1	10	1	7	6
7 Yards of fine Spanish Black	—	—	—	at	18	0	6	6	0
16 Yards of Frieze	—	—	—	at	4	6	3	12	0
12 Yards of superfine Scarlet	—	—	—	at	18	0	10	16	0
							Sum		

A Linen-draper's Bill.

Bought of John Clay, July 17, 1771.

				s.	d.		£	s.	d.
26 Ells of Dowlas	—	—	—	at	1	4 per Ell	1	14	8
18 Ells of Holland	—	—	—	at	4	0	3	12	0
12 Ells of Diaper	—	—	—	at	1	0	0	12	0
12 Damask Napkins	—	—	—	at	2	0 each	1	4	0
20 Yards of printed Linen	—	—	—	at	2	0 per Yd.	2	0	0
10 Yards of Cambric	—	—	—	at	12	0	6	0	0
10 Yards of Muslin	—	—	—	at	7	0	3	10	0
14 Yards of Canvas	—	—	—	at	3	4	2	6	8
							Sum		

A Gracer's

The SCHOOLMASTERS Assistant.

9

A Grocer's Bill.

Bought of Thomas Hartley, May 19, 1771.

d.		s.	d.	£	s.	d.
6	8 lb. of Raisins of the Sun—	—	at 0	5 per lb.	0	3 4
0	15 lb. of Malaga Raisins —	—	at 0	4 ¹ / ₂ —	0	5 7 ¹ / ₂
0	10 lb. of Currants —	—	at 0	6 ¹ / ₂ —	0	5 5
0	11 lb. of Sugar —	—	at 0	4 ¹ / ₂ —	0	4 1 ¹ / ₂
0	2 Sugar Loaves, wt. 15 lb.	—	at 0	9 —	0	11 3
0	13 lb. of Rice —	—	at 0	3 —	0	3 3
8	5 lb. of black Pepper —	—	at 1	6 —	0	7 6
8	10 Oz. of Cloves —	—	at 0	10 per oz.	0	8 4

Sum

A Cheesemonger's Bill.

Bought of Daniel Bridge, July 17, 1771.

Eight of Daniel Bridge, July 17, 1771.										
d.				s.	d.	£	s.	d.		
2	0	3	Gloucestershire Cheeses, wt. 24 lb.	at	0	4	per lb.	0	8	0
9	0	3	Warwickshire — wt. 20 lb.	at	0	3	—	0	5	0
7	9		Cheshire — — wt. 28 lb.	at	0	4	—	0	9	4
16	8		Firkin of Butter — wt. 28 lb.	at	0	6	—	0	14	0
7	6		Fitch of Bacon — wt. 6 S.o.	at	4	0	per Sto.	1	4	0
6	0		lb. of Cambridge Butter — —	at	0	6	per lb.	0	3	6
12	0		lb. of new Cheese — — —	at	0	4	—	0	3	0
16	0		lb. of Cream Cheese — — —	at	0	6	—	0	3	6

Sum

A Milliner's Bill.

Bought of Jane Inman, August 28, 1771.

s.	d.		s.	d.	£	s.	d.
14	8	Yards of Silver Ribbon — at	2	3 per Yd.	1	13	9
12	0	Pair of fine Kid Gloves — at	2	0 p. Pair	0	6	0
0	12	Dozen of Irish Lamb ditto — at	1	0 —	3	12	0
1	4	Sarjenet Hoods — — — at	4	6 each	1	7	0
2	0	Fans, India Mounts — — — at	4	0 —	3	0	0
6	0	Setts of Knots — — — at	2	0 per Sett	0	6	0
3	10	Yards of fine Lace — — — at	10	0 per Yd.	8	0	0
2	6	Pieces of Bobbin — — — at	0	6 p. Piece	0	10	0

Sum

A Grocer's

*The SCHOOLMASTERS Assistant.**A Carpenter's Bill.*

Mr. *John Law*, Dr to *John Brooks*, for Carpenter's Work
and Materials, viz.

1771			s.	d.	£	s.	d.
May 3	For	30 Feet of Fir Timber, at	0	3	per Foot	0	7 6
5	—	18 whole Deals — at	1	6	each	1	7 0
	—	16 slit Deals — — at	1	0	—	0	16 0
	—	4 Hundred of six-penny Nails			—	0	2 0
	—	3 Hundred of ten-penny Nails			—	0	2 6
	—	6 Hundred of Brads — —			—	0	1 6
21	—	18 Days Work — at	3	0	per Day	2	14 0

Sum

A Baker's Bill.

Mr. *Thomas Marriott*, Dr. to *James Barnet*, viz.

1771					£	s.	d.
Feb. 4	For	a Peck of Bran — — — —			0	0	3
	—	a fine Peck Loaf — — — —			0	1	8
13	—	a Peck of fine Flour — — — —			0	1	8
17	—	a Busbel of Pollard — — — —			0	1	0
18	—	small Bread — — — —			0	0	2
	—	Yest — — — —			0	0	1
	—	a half Peck second Loaf — — — —			0	0	9
20	—	a quartern second Loaf — — — —			0	0	4

Sum

A Bill of Disbursement.

1771					£	s.	d.
Feb. 17	Laid out in	Lamb, seven Groats — — —					
18	—	in Sallad, five Farthings — — —					
21	—	in Beef, nineteen Pence, Halfpenny — —					
Mar. 7	—	in Parsnips, three Halfpence — —					
8	—	in Potatoes, a Groat — — —					
9	—	in Candles, seven Groats and Three Pence — — — — —					
10	—	in Butter and Cheese, eight and twenty-pence — — — — —					
11	—	in Bread three and twenty-pence — —					

Sum

Supp

Suppose I am indebted

£ s. d.

- To A, Twenty Pounds, seven Shillings and four Pence Farthing — — — — — }
 — B, Nineteen Pounds, thirteen Shillings and ten Pence Halfpenny — — — — — }
 — C, Twelve Pounds, fourteen Shillings and seven Pence three Farthings — — — — — }
 — D, Twenty-six Pounds, seventeen Shillings and four Pence Farthing — — — — — }
 — E, Twenty-eight Pounds, thirteen Shillings and seven Pence three Farthings — — — — — }
 — F, Twenty-one Pounds, fifteen Shillings and five Pence Halfpenny — — — — — }
 — G, Five Pounds, six Shillings and seven Pence Farthing — — — — — }

How much is the Debt?

Sum

2. Of TROY-WEIGHT.

Q. Which are the Denominations of Troy-Weight?

- A. 24 Grains, or gr. make 1 Pennyweight, dwt.
 20 Pennyweights — 1 Ounce, oz.
 12 Ounces — 1 Pound, lb.

Q. What sort of Things are weighed by this Weight?

- A. Gold, Silver, Jewels, Electuaries, and all Liquors.

Q. What is the Standard for Gold?

- A. 22 Carrats of fine Gold, and 2 Carrats of Copper being melted together, are esteemed the true Standard for Gold Coin.

Q. What is a Carrat?

- A. A Carrat is not any certain Quantity or Weight, but the twenty fourth Part of any Quantity or Weight.

Q. What is the Standard for Silver?

- A. 11 oz. 2 dwts. of fine Silver, and 18 dwts. of Copper being melted together, are esteemed the true Standard for Silver Coin; called Silver Sterling.

Note, The Ounce of Silver being valued at 5 Shillings, one Pennyweight will be valued at three Pence, and the Grain at Half a Farthing.

EXAM-

EXAMPLES.

Oz. dw. gr.	Oz. dw. gr.	lb. oz. dw. gr.	lb. oz. dw. gr.
7 10 12	7 13 12	4 10 12 11	7 10 12 10
6 11 11	6 11 14	3 11 16 12	3 4 16 13
5 16 11	9 12 17	1 4 16 19	3 7 12 11
4 17 10	4 16 13	3 3 11 17	1 1 18 16
1 12 16	7 11 14	4 1 16 14	3 11 16 12
7 12 18	6 19 12	3 3 16 11	4 3 16 21
9 16 19	7 13 16	7 11 16 10	3 3 13 11
8 14 16	3 19 14	6 4 13 15	3 7 18 19
4 16 10	5 9 8	5 11 14 13	9 8 19 9
9 4 8	6 12 13	9 10 15 14	7 11 12 8

3. Of AVOIRDUPOIS-WEIGHT.

Q. Which are the Denominations of Avoirdupois-Weight?

A. 16 Drams, or *dr.* make 1 Ounce, *oz.*

16 Ounces — — 1 Pound, *lb.*

28 Pounds — — 1 Quarter of an Hundred Weight, *qr.*

4 Quarters — — 1 Hundred Weight, or 112 Pounds, *C.*

20 Hundred Wt. — 1 Ton, *T.*

Q. What is the Use of Avoirdupois-Weight?

A. Avoirdupois-Weight is used in weighing any Thing of a coarse and drossy Nature, as all Grocery and Chandlers Wares, and all Metals but *Silver* and *Gold*.

Note, Bread formerly was weighed by Troy-Weight, but is now at London weigh'd by this Weight.

Q. What is the Difference between a Pound Avoirdupois and a Pound Troy?

A. The Pound Avoirdupois is equal to 14 *oz.* 11 *dwt.* 15 *gr.* and an half Troy; and the Pound Troy is equal to 13 *oz.* 2 *dr.* and an half, and $\frac{9322}{13999}$ Avoirdupois.

Q. What other Denominations are there in this Weight?

A. There are several other Denominations in Avoirdupois-Weight, in some particular Goods, and others only customary in some particular Places; as appears by the following Table.

TABLE.

T A B L E.

	lb.		lb.
A Firkin of Butter is —	56	A Burden of Gad- } Steel, or 9 Score —	180
— of Soap is — —	64	A Quintal of Fish in } Newfoundland is —	100
A Barrel of Pot Ash is —	200	A Stone of Glafs is —	5
— Anchovies is —	30	A Seam of Glafs is 24 } Stone, or — —	120
— Candles is — —	120	<i>For Cheefe and Butter.</i>	
— Figs, from — —	98	A Clove or half Stone is	8
— to 2 C. 3 qrs. —	—	A Wey in Suffolk is } 32 Cloves, or —	256
— Soap is — —	256	— Essex is 42 Cloves or	336
— Butter is — —	224	<i>For Wool.</i>	
— Gunpowder is —	112	A Clove is — — — —	7
— Raisins is — —	112	A Stone is — — — —	14
A double Barrel of } Anchovies is — — }	60	A Tod is — — — —	28
A Puncheon of Prunes is 10 C.	—	A Wey is 6 Tod and } 1 Stone, or — —	182
or 12 C.	—	A Sack is 2 Weys, or —	364
A Fother of Lead is 19 C. 2 qrs.	—	A Last is 12 Sacks, or	4368
A Stone of Iron or Shot is 14	—		
— Butchers Meat is	8		
A Gallon of Train Oil is 7 $\frac{1}{2}$	—		
A Faggot of Steel is —	120		

E X A M P L E S.

T. C.	gr.	lb.	C.	gr.	lb.	lb.	oz.	dr.	lb.	oz.	dr.	
7	11	1	16	17	1	12	14	10	12	12	11	10
1	12	3	11	16	2	11	16	12	11	17	12	10
3	4	1	17	14	1	12	19	12	12	14	12	13
3	1	2	12	16	3	19	17	12	13	16	12	11
7	11	1	11	19	1	12	14	11	10	19	12	11
6	3	2	13	16	3	18	16	15	14	17	13	4
3	1	2	20	12	1	18	13	11	14	16	11	3
4	1	3	26	16	3	19	17	12	10	21	10	7

4. Of APOTHECARIES-WEIGHT.

Q. Which are the Denominations of Apothecaries-Weight?

A. 20 Grains, or gr. make 1 Scruple, $\mathfrak{z}$.

3 Scruples — — — 1 Dram, $\mathfrak{ss}$.

8 Drams — — — 1 Ounce, $\mathfrak{℥}$.

12 Ounces — — — 1 Pound, $\mathfrak{lb}$.

Q What

Q. What is the Use of Apothecaries-Weight?

A. Apothecaries-Weight is such as their Medicines are compounded by.

Note 1, The Apothecaries mix their Medicines by this Rule, yet buy and sell their Commodities by Avoirdupois-Weight.

2. The Apothecaries Pound and Ounce, and the Pound and Ounce Troy, are the same, only differently divided and subdivided.

EXAMPLES.

℥	ʒ	3	ʒ	gr.	℥	ʒ	3	ʒ	gr.	℥	ʒ	3	ʒ	gr.
3	11	7	2	19	7	1	3	1	10	7	3	1	2	11
1	3	4	1	13	0	1	1	1	14	6	2	7	1	14
0	1	7	2	12	7	3	4	1	12	3	7	2	1	11
1	2	6	2	11	6	1	1	2	11	1	3	1	0	10
2	1	3	1	12	0	0	3	2	17	2	1	2	1	12
1	2	4	0	11	0	1	0	0	10	1	3	1	2	11
7	10	3	1	16	0	1	2	0	10	4	3	1	2	11
1	7	6	1	15	0	3	7	2	19	7	3	2	1	13

5. OF LONG MEASURE.

Q. Which are the Denominations of Long Measure?

A. 3 Barly-Corns, or B.c. make 1 Inch, In.

4 Inches — — — 1 Hand, hd.

12 Inches — — — 1 Foot, Ft.

3 Feet — — — 1 Yard, yd.

6 Feet — — — 1 Fathom, Fa.

5 Yards and a Half — — — 1 Rod, Pole, or Perch, Po.

40 Poles — — — 1 Furlong, Fu.

8 Furlongs — — — 1 Mile, M.

3 Miles — — — 1 League, L.

60 Miles — — — 1 Degree, Deg.

Note, A Degree is 69 Miles and 4 Furlongs, very near, tho' commonly reckoned but 60 Miles.

Q. What is the Use of Long Measure?

A. To measure Distances of Places; or any thing else, where Length is considered, without Regard to the Breadth.

Q. Is the Pole or Perch always of the same Length?

A. No.

Q. What is the Difference?

A. Five Yards and an Half are the Statute-Measure for a Pole or Perch; but for Fens and Wood-lands, it is customary to reckon 18 Feet to the Pole; and for Forests 21 Feet.

Q. What

Q. What is the Use of an Hand ?

A. It is used to measure Horses.

Q. What is the Use of a Fathom ?

A. It is used to measure Depths.

EXAMPLES.

M.	f.	p.	Yds.	f.	in.	Le.	m.	f.	p.	Yds.	f.	in.	b.	c.
17	7	19	14	2	7	17	2	6	14	16	1	0	0	
16	1	14	16	0	4	12	1	1	18	14	2	10	1	
19	3	16	19	1	10	16	2	1	16	17	1	4	2	
17	4	19	16	2	4	19	2	7	11	13	2	11	1	
12	1	11	14	2	5	19	0	4	31	16	1	7	2	
18	3	16	14	2	1	17	1	1	12	17	1	4	1	
19	7	14	11	1	3	12	1	2	17	19	2	6	2	
16	6	26	11	0	1	17	1	1	14	19	2	1	2	

6. Of CLOTH-MEASURE.

Q. Which are the Denominations of Cloth-Measure ?

A. 2 Inches, or in. and a Quarter make 1 Nail, N.

4 Nails — — — — 1 Qr. of a Yard, qr.

4 Quarters — — — — 1 Yard, yd.

3 Quarters of a Yard — — — — 1 Flemish Ell, F. E.

5 Quarters of a Yard — — — — 1 English Ell, E.

Note 1, The Yard is used in measuring all sorts of Woollen Cloths, wrought Silks, most Linens, Tape and Gartering.

2. The Ell English is used only in measuring some particular Linens, called Hollands.

3. The Ell Flemish is used in measuring Tapestry.

EXAMPLES.

Yds.	qrs.	na.	Ells	qrs.	na.	Yds.	qrs.	na.	E.F.	qrs.	na.
17	1	1	14	1	2	17	2	1	17	1	2
11	3	1	17	3	1	16	3	3	17	1	3
16	1	2	14	4	1	17	1	2	14	1	2
19	3	1	16	3	2	19	2	1	16	2	0
17	1	2	19	1	1	17	3	2	14	0	0
12	3	3	17	2	3	16	1	3	19	2	1
19	1	1	16	3	1	19	2	1	17	2	2
14	2	3	15	1	2	17	1	2	16	1	3

7. Of LAND-MEASURE.

Q. Which are the Denominations of Land-Measure?

A. 9 Square Feet, or *Ft.* — make 1 Yard, *Y.*
 30 Yards and a Quarter — — 1 Pole, *Po.*
 40 Poles in Length and 1 in Breadth 1 Rood, *R.*
 4 Roods — — — — 1 Acre, *A.*

Q. What is the Use of Land-Measure?

A. It gives the Content of any Piece of Ground in Acres.

EXAMPLES.

<i>A.</i>	<i>r.</i>	<i>p.</i>	<i>A.</i>	<i>r.</i>	<i>p.</i>	<i>A.</i>	<i>r.</i>	<i>p.</i>
17	3	12	17	1	12	26	1	36
11	2	11	11	2	13	13	2	22
15	1	21	16	3	27	23	3	13
16	1	12	19	1	16	36	2	28
17	2	11	12	3	14	22	2	33
13	2	12	16	1	11	19	0	19
11	1	17	17	3	14	33	3	16
21	3	21	12	1	11	17	2	24

8. Of LIQUID-MEASURE.

Q. How many sorts of Liquid-Measure are there?

A. Two: *Wine-Measure* and *Winchester-Measure*.

Q. What is meant by Winchester-Measure?

A. It is a particular Measure used for Beer and Ale.

Q. What is the Difference between Wine-Measure and Winchester-Measure?

A. A Gallon of Wine is 231 solid Inches; but a Gallon of Beer or Ale exceeds that Measure by 51 Inches, and is 282 solid Inches.

(1) Of WINE-MEASURE.

Q. Which are the Denominations of Wine-Measure?

A. 2 Pints, or *pts.* make 1 Quart, *qt.*

4 Quarts — — 1 Gallon, *gal.*

10 Gallons — — 1 Anchor of Brandy or Rum, *An.*

18 Gallons — — 1 Runlet, *R.*

31½ Gallons — — 1 Barrel, *Bar.*

42 Gallons — — 1 Tierce, *T.*

63 Gallons — — 1 Hogshead, *hhd.*

84 Gallons — — 1 Puncheon, *Pu.*

2 Hogsheads — 1 Pipe or Butt, *P.*

2 Pipes or 4 Hogsheads 1 Tun, *T.*

Q. What

Q. What other Liquors are measured by the Wine-Standard?

A. All Brandies, Spirits, Strong Waters, Perry, Cyder, Mead, Vinegar, Hony and Oil.

Note, Milk is also retail'd by this Standard, not by Law, but Custom only.

EXAMPLES.

T. hds. gal. qts.	Hds. gal. qts.	Tier. gal. qts.
7 1 12 2	27 10 2	27 12 1
6 3 31 3	22 13 3	29 17 3
7 1 41 2	26 11 3	22 11 2
6 2 17 1	29 12 2	27 31 3
7 3 14 3	23 22 0	29 12 1
1 2 19 1	27 32 2	27 11 2
9 1 15 2	29 27 3	26 17 1
3 1 11 2	26 33 2	22 11 3

(2) Of WINCHESTER-MEASURE.

Q. Which are the Denominations of Winchester-Measure?

A. 2 Pints, or pts. — — make 1 Quart, qt.
 4 Quarts — — — 1 Gallon, gal.
 8 Gallons — — — 1 Firkin of Ale, Fir.
 9 Gallons — — — 1 Firkin of Beer, Fir.
 2 Firkins — — — 1 Kilderkin, Kil.
 4 Firkins — — — 1 Barrel, Bar.
 1 Barrel and a Half, or 54 Gallons 1 Hoghead of Beer, hhd.

Q. What is the Difference between Ale and Beer-Measure?

A. In London only they compute 8 Gallons to the Firkin of Ale, and 32 Gallons to the Barrel; but in all other Parts of England, for Ale, Strong Beer, and Small Beer, 34 Gallons are computed to the Barrel, and 8 Gallons and an Half to the Firkin.

Q. What other Commodities are there, that go by the Winchester-Measure?

A. A Barrel of Salmon or Eels is 42 Gallons.
 A Barrel of Herrings — 32 Gallons.
 A Keg of Sturgeon — 4 or 5 Gallons.
 A Firkin of Soap — — 8 Gallons.

EXAMPLES.

Hds.gals.qts.	B.B. fr. gal.	Hbds.gals.qts.	A.B. fr. gal.
7 12 1	23 3 3	26 17 1	23 1 7
6 27 2	27 2 6	13 19 2	24 2 6
3 21 2	29 3 7	21 16 3	27 1 5
2 11 1	27 2 8	31 18 2	27 3 4
3 17 2	26 1 5	27 10 1	26 3 2
2 12 1	37 1 4	31 18 2	27 1 3
6 17 3	27 1 3	26 31 1	26 2 1
7 31 2	32 2 2	31 26 2	29 2 0

9. Of DRY MEASURE.

Q. Which are the usual Denominations of Dry Measure?

A. 2 Pints, or *pts.* make 1 Quart, *qt.*
 2 Quarts — — — 1 Pottle, *Pot.*
 2 Pottles — — — 1 Gallon, *gal.*
 2 Gallons — — — 1 Peck, *P.*
 4 Pecks — — — 1 Bushel, *Bush.*
 8 Bushels — — — 1 Quarter of Corn, *qr.*
 36 Bushels — — — 1 Chaldron of Coals, *Ch.*

Q. Wherein does London differ from other Places in England in the Coal Measure?

A. In London 36 Bushels make a Chaldron; but in all other Places 32 Bushels make a Chaldron. The Bushel also in Water-Measure contains 5 Pecks.

Q. What other Denominations are there in Dry Measure?

A. A Score of Coals — — is 21 Chaldrons.
 A Sack of Coals — — — 3 Bushels.
 A Sack of Corn — — — 4 Bushels.
 10 Quarters of Corn make 1 Wey.
 12 Weys — — — — 1 Last.
 A Load of Corn — — is 5 Bushels.
 A Cart-load ditto — — — 40 Bushels.

Q. What is the Use of Dry Measure?

A. Dry-Measure is applied to all dry Goods, as Corn, Seeds, Fruit, Roots, Sand, Salt, Sea-Coal, Charcoal, Smallcoal, Oysters, Muscles and Cockles.

Q. What is the Standard for Dry Measure?

A. The Standard for Dry Measure is a Winchester Bushel, being 18 Inches and a Half wide throughout, and 8 Inches deep. One Gallon of this Quantity is 286 solid Inches and $\frac{4}{7}$, and consequently is less than an Ale Gallon by 13 solid Inches and $\frac{1}{7}$.

E X A M -

EXAMPLES.

Ch. bu. p.	Qrs. bu. p.	Ch. bu. p.	Qrs. bu. p.
17 11 3	14 7 2	27 10 1	36 7 3
16 10 2	16 1 1	17 12 2	43 6 2
19 11 1	19 3 2	24 21 1	22 3 3
17 12 3	16 1 1	31 32 2	37 3 2
16 19 3	17 3 2	71 19 1	26 5 2
17 11 1	16 1 1	16 12 2	28 4 3
17 11 3	12 3 1	17 31 3	33 7 0
11 14 1	37 2 3	16 14 1	42 3 2

10. Of TIME.

Q. Which are the Denominations of Time?

A. 60 Seconds, or Sec. — make 1 Minute, *Mix.*

60 Minutes — — — 1 Hour, *Hr.*

24 Hours — — — 1 Day, *Da.*

7 Days — — — 1 Week, *Wk.*

4 Weeks — — — 1 Month, *Mo.*

13 Months, 1 Day and 6 Hours, 1 common or Julian Year, *Yr.*

Q. What is a Solar Year?

A. According to the best Computations, a Solar Year is 365 Days, 5 Hours, 48 Minutes, and 55 Seconds.

Q. How is the Year divided by the Calendar?

A. No more Days than 30 hath th' Month of September;

The same may be said of June, April, November;

The rest of the Months are just 30 and one,

Except that short Month February alone,

Which to itself claimeth just 8 and a Score,

But in ev'ry Leap Year, we give it one more.

EXAMPLES.

M. w. d.	H. m. sec.	M. w. d.	D. h. m. sec.
14 1 6	17 10 32	31 2 1	17 11 13 16
17 2 5	17 22 21	17 1 6	19 12 16 11
16 1 3	14 21 32	17 3 4	17 12 17 13
19 3 2	4 2 3	16 1 1	14 13 26 31
16 1 1	7 3 1	17 2 1	13 12 11 48
26 2 0	73 16 30	16 2 5	17 19 19 12
13 2 2	22 28 42	19 1 4	13 23 26 51

II. Of MOTION.

Q. Which are the Denominations of Motion in the heavenly Bodies?

- A.* 60 Seconds, or " make 1 prime Minute, '.
- 60 Minutes ——— 1 Degree, °.
- 30 Degrees ——— 1 Sign.
- 12 Signs, or 360 Degrees, make the whole great Circle of the Zodiac.

E X A M P L E S.

°. ' "	°. ' "	°. ' "
71 10 16	47 17 19	46 17 31
12 11 19	17 10 38	17 36 18
17 16 13	12 11 41	13 11 12
19 11 26	13 10 16	16 19 12
17 48 51	26 17 12	17 12 10
14 12 11	73 19 12	16 12 10
17 16 11	16 41 32	17 19 17
57 16 17	21 32 41	31 26 43

12. Of Things bought and sold by the Tale.

Q. Which are the Denominations of Things accounted by the Tale?

- A.* 12 Particulars make — 1 Dozen.
- 12 Dozen ——— 1 Gross.
- 12 Gross or 144 Dozen 1 great Gross.

Examples are needless.

Questions to exercise ADDITION.

1. A Man was born in the Year 1702, I demand when he will be 57 Years of Age?
2. There are two Numbers whose Difference is 17, and the lesser Number is 44; what is the greater Number?
3. A Man borrowed a Sum of Mony, and paid in Part 12*l.* 10*s.* and the Remainder is 17*l.* 10*s.* I demand the Sum borrowed?
4. *A* owes me three Guineas, *B* 50*l.* 12*s.* *C* 104*l.* *D* three score and seventeen Pounds; How much is due to me in all?
5. *A*, *B*, and *C*, bought a Parcel of Goods, in the Purchase of which *A* laid out 3*l.* *B* 40*s.* and *C* 20*d.* How much was laid out in all?

6 A Man

6. A Man hath 6 Bags of Hops; the first weighs 2 qrs. 14 lb. and each of the rest weighs 14 lb. more; What Quantity hath he in the Whole?

7. A Man took an House for 12 Years; and by Agreement was to pay 100 l. 10 s. down; 190 l. 4 s. at the End of 6 Years; and 109 l. 6 s. at the End of 12 Years. I demand the whole Sum?

8. A Shopkeeper having opened a Shop, the first Week sold Goods to the Value of threescore Pounds, the next Week he took fourscore Pounds, but the third Week he took no more than thirty Shillings; How much did he receive in all?

Of SUBTRACTION.

Q. **W**HAT is the Use of Subtraction?

A. By taking a *less Number* from a *greater*, it shews the *Difference* between both.

Q. How many sorts of Subtraction are there?

A. Two: *Simple* and *Compound*.

Of Simple SUBTRACTION.

Q. What is Simple Subtraction?

A. *Simple* or *Single Subtraction* is the finding a *Difference* between any two Numbers, whose Signification is the same; as the *Difference* between 6 Yards and 4 Yards, is 2 Yards.

Q. How are Numbers to be placed in Subtraction?

A. With *Units* under *Units*, *Tens* under *Tens*, &c. as in *Addition*.

Q. What Rule have you for the Operation of Subtraction in general?

A. When the lower Number is greater than the upper, take the lower Number from the Number which you borrow, and to that Difference add the upper Number, carrying one to the next lower Place.

Q. What Number must you borrow, when the lower Number is greater?

A. The same which you stop at in *Addition*.

Q. How do you prove Subtraction?

A. By adding the Remainder and the lesser Line together, which will always be equal to the greater Line. Or,

By subtracting the Remainder from the greater Line, and that Difference will always be equal to the lesser Line.

EXAM-

EXAMPLES.

	£	Yards.	Miles.	Days.	Months.
From	763	7694	41372	761214	7613471
Take	122	1867	13976	121812	2813126
Diff.	—	—	—	—	—
	Hours.	lb.	Crowns.	Shillings.	
From	31261812	312617127	71161871	7612641	
Take	19879428	173121712	26571014	5910917	
Diff.	—	—	—	—	

Of Compound SUBTRACTION.

Q. What is Compound Subtraction?

A. Compound Subtraction produces a Difference between any two Sums of divers Denominations.

I. Of M O N Y.

EXAMPLES.

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
From	14	10	6 $\frac{1}{2}$	36	12	6 $\frac{1}{4}$	76	12	6 $\frac{3}{4}$	31	18	4 $\frac{1}{2}$
Take	3	17	8 $\frac{1}{2}$	17	12	2 $\frac{1}{4}$	27	13	3 $\frac{1}{4}$	16	19	1
Diff.	—	—	—	—	—	—	—	—	—	—	—	—
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Borr.	41	15	3	76	3	4 $\frac{1}{2}$	73	7	6	17	12	1 $\frac{1}{2}$
Paid	14	17	1 $\frac{1}{2}$	13	17	7	19	4	1 $\frac{1}{2}$	14	7	2
Unpd.	—	—	—	—	—	—	—	—	—	—	—	—
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Lent	136	11	6 $\frac{1}{4}$	17	6		413	11	7 $\frac{3}{4}$	71	18	9
Rec.	76	12	7 $\frac{3}{4}$	11	6 $\frac{1}{4}$		171	18	9 $\frac{1}{2}$	17	16	12 $\frac{1}{4}$
Due	—	—	—	—	—	—	—	—	—	—	—	—

Borrowed

The SCHOOLMASTERS Assistant.

23

Borrowed £ s. d.
764 0 0

Lent £ s. d.
800 10 6

Paid at several Times {
13 1 1½
17 4 2
16 1 6¾
21 2 1
19 11 10
26 13 5¼
11 19 6½
13 12 2½

Received at several Times {
12 11 2¼
19 12 6
17 11 2½
14 11 3
19 12 2
14 11 8¾
17 16 2¼
46 12 7¾

Paid in all

Received in all

Unpaid

Remains due

2. TROY-WEIGHT.

	Oz. dwt. gr.	Oz. dwt. gr.	Oz. dwt. gr.	lb. oz. dwt. gr.
From	71 11 12	71 12 18	13 16 12	84 4 11 12
Take	2 10 19	10 4 19	5 19 14	17 10 11 7
Diff.				

3. AVOIRDupois-WEIGHT.

	C. qrs. lb.	lb. oz. dr.	lb. oz. dr.	T. C. qrs. lb.
Bou.	72 1 18	17 2 1	17 10 1	12 1 2 10
Sold	3 1 26	10 13 2	15 14 3	5 3 1 19
Unfold				

4. APOTHECARIES-WEIGHT.

	℥. ʒ. ʒ. gr.	℥. ʒ. ʒ. gr.	℔. ʒ. ʒ. ʒ. gr.
From	65 4 2 10	47 5 1 16	48 2 2 0 19
Take	7 7 2 12	2 1 2 18	10 1 2 2 17
Diff.			

5. LONG

5. LONG MEASURE.

	Le.	m.	f.	p.	Yd.	f.	in.	b.c.	Le.	m.	f.	p.
From	71	1	3	10	48	0	1	2	61	0	1	3
Take	14	2	5	16	12	0	3	1	19	1	2	20
Diff.												

6. CLOTH-MEASURE.

	Yd.	qr.	na.	E.F.	qr.	na.	Yds.	qr.	na.
Bou.	71	3	1	51	2	2	<i>A Draper bought</i>		
Sold	14	2	3	16	1	3	148	0	0
Unfold							Sold at several Times. $\left\{ \begin{array}{l} 14 \text{ } 1 \text{ } 2 \\ 17 \text{ } 3 \text{ } 3 \\ 19 \text{ } 1 \text{ } 2 \\ 16 \text{ } 2 \text{ } 1 \\ 17 \text{ } 3 \text{ } 3 \end{array} \right.$		
From	Yds.	qr.	na.	E.E.	qr.	na.			
Take	47	2	1	17	2	2			
Take	12	1	3	14	4	3			
Diff.							Sold in all		
							Unfold		

7. LAND-MEASURE.

	A.	r.	p.	A.	r.	p.	A.	r.	p.	A.	r.	p.
Bought	12	1	10	17	3	17	28	1	7	32	0	9
Tilled	5	3	17	12	3	23	19	1	28	16	2	23
Untilled												

8. WINE-MEASURE.

	T.	hds.	gal.	T.	hds.	gal.	Gals.	qts.	pts.	Gals.	qts.	pts.
From	3	2	10	7	2	10	19	2	1	67	1	1
Take	1	3	19	1	2	28	12	1	1	12	3	0
Diff.												

9. WINCHESTER -

9. WINCHESTER-MEASURE.

	Hds. gal. qts.	A.B. f. gal.	B.B. f. gals.	Hds. gal. qts.
Bou.	17 10 1	17 2 1	48 1 3	41 2 2
Sold	12 11 2	14 1 3	17 1 7	23 3 3

10. DRY MEASURE.

	Ch. bu. p.	Ch. bu. p.	Qrs. bu. p.	Qrs. bu. p.
From	17 2 1	40 1 2	19 1 1	26 1 3
Take	10 1 3	16 5 1	12 7 2	19 1 2

11. TIME.

	D. h. m. sec.	W. d. h. m. sec.	W. d. h. m. sec.
From	41 13 22 12	14 1 10 12 10	17 1 10 12 10
Take	22 16 33 31	10 3 19 48 26	10 2 14 6 15

12. MOTION.

	o. i. "	o. i. "	o. i. "
From	48 10 12	47 2 10	62 13 9
Take	19 11 16	12 19 46	49 18 33

Questions to exercise SUBTRACTION.

1. A Man was born in the Year 1702; I demand his Age in the Year 1767?
2. There are two Numbers, the greater Number is 61, and the lesser Number is 44; I demand the Difference?
3. There are two Numbers, whose Difference is 17, and the greater Number of 61; I demand the lesser Number?
4. The Brewer and the Baker drew Bills each upon the other: the Brewer stands indebted 45 $l.$ 19 $s.$ and the Baker 26 $l.$ and 1 $d.$ $\frac{1}{2}$; who is the proper Person indebted, and how much?
5. A Man

5. A Man borrowed 30*l.* and paid in Part 42*l.* 10*s.* I demand how much remains unpaid?

6. King *Charles* the Martyr, was beheaded in the Year 1648; how many Years is it since?

7. *A* is indebted to the Brewer the Sum of 109*l.* 10*s.* *B* owes him 94*l.* 4*s.* 10*d.* $\frac{1}{2}$, how much does one owe more than the other?

8. What Sum is that, which taken from 100*l.* leaves 48*l.* 17*s.* 6*d.* $\frac{1}{2}$.

9. There were 4 Bags of Mony, containing as follows, *viz.* The first Bag 34*l.* the second Bag 50*l.* the third Bag 100*l.* and the fourth Bag 150*l.* which were to be paid to several Persons; but one of the Bags being lost, there were but 234*l.* paid; I demand which Bag was wanting?

Of MULTIPLICATION.

Q. **W**HAT is Multiplication?

A. It is a short Way of performing several Additions.

Q. How many Parts are there in Multiplication?

A. Three, *viz.*

1. The *Multiplicand*, or Sum to be multiplied.
2. The *Multiplier*, or Sum multiplied by.
3. The *Product*, or Total of the *Multiplicand*, as often as there are Units in the *Multiplier*.

Note, The *Multiplicand* and the *Multiplier*, are also called *Factors*, and the *Product* the *Fact* or *Rectangle*.

Q. How many sorts of Multiplication are there?

A. Two, *viz.* Simple and Compound.

Of Simple MULTIPLICATION.

Q. What is Simple Multiplication?

A. Simple Multiplication is the multiplying of any two Numbers together, without respect to their Signification; 7 times 8 is 56.

Note 1. As Addition and Subtraction of Integers are called Simple Addition and Simple Subtraction; so should Multiplication and Division of Integers be called Simple Multiplication and Simple Division; and that should be called Compound Multiplication and Compound Division which both Numbers of divers Denominations to be either multiplied, divided.

2. The following Table must be learned perfectly by Heart, before you proceed any farther.

The MULTIPLICATION TABLE.

3 times 3 is 9	5 times 6 is 30	11 times 3 is 33
4 12	7 35	4 44
5 15	8 40	5 55
6 18	9 45	6 66
7 21	6 times 6 36	7 77
8 24	7 42	8 88
9 27	8 48	9 99
4 times 4 16	9 54	12 times 3 36
5 20	7 times 7 49	4 48
6 24	8 56	5 60
7 28	9 63	6 72
8 32	8 times 8 64	7 84
9 36	9 72	8 96
5 times 5 25	9 times 9 81	9 108

CASE I.

Q. What do you observe in the first Case of Multiplication?

A. That the Factors be placed one under another, in such manner, that Units may stand under Units, Tens under Tens, &c. and then multiply as the Table directs.

EXAMPLES.

£	Crowns.	Days.	Hours.
47613127	47613174	71261812	71261312
2	3	4	5
Minutes.	Years.	Gal'ons.	Ounces.
73126184	71312674	31261267	47612312
6	7	8	9
Shillings.	Yards.	Busbels.	Ells.
31261731	76138126	82365243	65423789
11	12	11	12

C A S E 2.

Q. What do you observe in the second Case of Multiplication?

A. 1. When the Multiplier consists of more Figures than one, there must be made as many several Products, as there are Figures contained in the Multiplier.

2. Let the first Figure of every Product be placed exactly under its Multiplier.

3. Add these Products together, and their Sum will be the total Product.

Q. How do you prove Multiplication?

A. Multiplication and Division do mutually prove each other; yet Multiplication may as truly be proved by itself, by inverting the Factors.

E X A M P L E S.

Crowns.	Days.	Weeks.	Pence.
691861	129186	281216	181281
26	98	978	763
17988386	12660228	275029248	138317403
Ounces.	Yards.	Pints.	Quarts.
269181	261986	812617	281691
4629	7638	43859	76286
1246038849	2001049068	35640569003	21489079626

Q. What Exceptions have you to this Case?

A. 1. When these Figures 1 and 1, or 1 and 2, happen together in the Multiplier, you may multiply by both at once; as in Case 1.

E X A M P L E S.

Weeks.	Busbels.	Grains.	Leagues.
761312	671612	963458	843126
412	114	912	119
313660544	76563768	878673696	100331994

2. When any other Number between 12 and 20 happens, as 13, 14, 15, &c. then multiply by the Figures in Units Place, and as you multiply, add to the Product of each single Figure that of the Multiplicand, which stands next on the right Hand.

E X A M-

EXAMPLES.

Gallons.	Days.	Months.	lb.
4721217	4713176	4631261	4713761
15	16	17	18

CASE 3.

Q. What do you observe in the third Case of Multiplication?

A. 1. Such Factors as have Cyphers at the Ends, must be set one under another, as if there were no Cyphers.

2. The Cyphers placed at the End of either, or both of the Factors, are to be omitted till the last Product, and then the same Number of Cyphers must be annexed to it.

EXAMPLES.

Pence.	Hours.	Years.
476000	180120	461210
170	48100	81900
80920000	8663772000	37773099000
Nails.	Inches.	Barrels.
760000	461200	618010
4800	72000	74210
3648000000	33206400000	45862522100

CASE 4.

Q. What do you observe in the fourth Case of Multiplication?

A. When Cyphers are placed between the significant Figures in the Multiplier, they must be omitted in the Operation: Regard being had to the first Figure of every particular Product as before.

EXAMPLES.

Gallons.	Eggs.	Buttons.
128121	128128	240145
72001	70043	60012
9224840121	8974469504	14771633740

C A S E 5.

Q. How do you multiply by the Parts of any Number instead of the Whole?

A. When the Multiplier is such a Number, that any two Figures being multiplied together, will make the said Multiplier, it is shorter to multiply the given Number by one of those Figures, and that Product by the other; as 5 times 7 is 35.

E X A M P L E S.

<i>Pounds.</i>	<i>Men.</i>	<i>Soldiers.</i>	<i>Sailors.</i>
764126	764131	461231	461312
35	48	72	36
26744410	36678288	33208632	16607232

Of Compound MULTIPLICATION.

Q. What is Compound Multiplication?

A. When several Numbers of divers Denominations are given to be multiplied by one common Multiplier; this is called Compound Multiplication.

<i>£. s. d.</i>	<i>lb. oz. dwt. gr.</i>	<i>C. qrs. lb.</i>	<i>lb. oz. dr.</i>
17 3 1 $\frac{1}{4}$	17 5 12 16	43 1 14	17 12 10
2	3	4	5
<i>M. f. p.</i>	<i>Yds. f. in. b.c.</i>	<i>Yds. qrs. na.</i>	<i>B. B. fir. gal.</i>
16 4 21	17 2 3 1	16 3 2	17 2 3
6	7	8	9
<i>Ch. b. p.</i>	<i>M. w. d.</i>	<i>D. h. m. sec.</i>	<i>°. ' . "</i>
16 12 3	16 3 4	17 14 14 15	16 11 13
10	11	12	7

Note, If the Learner be taught to turn back to the Bills of Parcels in Addition, he will find Plenty of Examples in Compound Multiplication.

Questions

Questions to exercise MULTIPLICATION.

1. If one Man's Pay be 3*s*. what must 40 Men have?
2. What is the Product of 76, multiplied by 3 and by 7?
3. There are 124 Men employed to finish a Piece of Work, and they are to have 3*l*. each Man; I demand how much they must all have?
4. An Army of 10000 Men having plundered a City, took so much Mony, that when it was shar'd among them, each Man had 27*l*. I demand how much Mony was taken in all?
5. There were 40 Men concern'd in the Payment of a Sum of Mony, and each Man paid 127*l*. how much was paid in all?
6. If one Foot contains 12 Inches, I demand how many Inches there are in 126 Feet?
7. What is the Product of 769 multiplied by 9 and by 7?

Of D I V I S I O N.

Q. WHAT is Division?

A. It is a short Way of performing several *Subtractions*, and shews how oft one Number is contained in another, and what remains.

Q. How many Parts are there in Division?

A. Four, viz.

1. The *Dividend*, or Sum to be divided.
2. The *Divisor*, or Sum divided by.
3. The *Quotient*, or answer to the Question.
4. The *Remainder*, which is always less than the *Divisor*, and of the same Name with the *Dividend*.

Note, The *Divisor*, *Dividend*, and *Quotient* are certain; but the *Remainder* is uncertain, because some Operations in Division have no Remainder.

Q. How many sorts of Division are there?

A. Two; *Simple* and *Compound*.

Of Simple D I V I S I O N.

Q. What is Simple Division?

A. *Simple Division* is, when the *Divisor* and *Dividend* are made choice of, without any Regard to their Signification; as 56 divided by 7 gives 8 for the *Quotient*; or, the Number 7 is contained in 56, eight times.

Q. How many sorts of Simple Division are there?

A. Two; *Short Division* and *Long Division*.

Of Short D I V I S I O N.

Q. What is Short Division?

A. *Short Division* is, when the *Divisor* does not exceed 12.

E X A M P L E S.

Minutes.	Months.	Days.
2)71313674(	6)312610841(	11)7312613107(
3)42310812(	7)713126719(	12)3812617314(
4)13812612(	8)701267131(	11)1612798131(
• 5)61231281(	9)126713108(	12)1731261712(

Q. How is Division proved?

A. Multiply the *Divisor* and *Quotient* together, and the *Remainder* (if there be any) add to the Product; that Sum will be equal to the *Dividend*.

Of Long D I V I S I O N.

C A S E I.

Q. What is Long Division?

A. When the *Divisor* is more than 12, for help of the Memory, we are obliged to multiply the *Quotient* Figure and *Divisor* together, and subtract that Product from the *Dividend*, in order to find out the *Remainder*; which Operation must be continued to every *Quotient* Figure: And this is called *Long Division*.

E X A M P L E S.

Yards.	Shillings.	Pence.
91)71265871(	28)71261714(	1217)31917312(
82)31712617(	19)73126171(	3164)12697126(
73)17312618(	381)13261714(	6128)71217312(
64)47312617(	773)31746173(	2912)47161231(
55)73181061(	937)13189714(	33108)91261814(
46)76131714(	761)12816171(	71216)17131716(
37)31231712(	7618)18917312(	86257)34175362(

C A S E 2.

Q. What do you observe of Cyphers placed at the End of the Divisor?

A. They must be cut off; and the same Places also must be cut off in the *Dividend*.

2. Those Figures which are cut off in the *Dividend*, must be annexed to the *Remainder* at last.

E X A M P L E S.

Yards.	Crowns.
625100)712613112(	1281000)711261071(
426100)713121174(	4121000)716131181(

C A S E

C A S E 3.

Q. How do you divide by the Parts of any Number instead of the Whole?

A. When the Divisor is such a Number that any two Figures being multiplied together, will make the said Divisor, it is shorter to divide the given Number by one of those Figures, and that Quotient by the other; as 5 times 7 is 35.

E X A M P L E S.

<i>Pence.</i>	<i>Crowns.</i>	<i>Pounds.</i>
35)26744410(	48)36678288(	72)33208652(

Of Compound DIVISION.

Q. What is Compound Division?

A. When several Numbers of divers Denominations are given to be divided by one common Divisor; this is called Compound Division.

E X A M P L E S.

<i>l. s. d.</i>	<i>lb. oz. dwt. gr.</i>	<i>T. C. qr. lb.</i>
2)48 12 6½(	3)14 10 3 16(	4)17 1 1 14(
<i>lb. oz. dr.</i>	<i>M. f. p.</i>	<i>Yds. f. in. b.c.</i>
5)46 12 10(	6)38 2 14(	7)46 0 10 2(
<i>Yds. qrs. na.</i>	<i>A.B. fr. gal.</i>	<i>Ch. bu. p.</i>
8)16 2 2(	9)17 3 2(	10)20 13 2(
<i>M. w. d.</i>	<i>D. h. m. sec.</i>	<i>o. l. n.</i>
11)48 2 2(	12)46 16 12 30(	12)33 4 11(

Questions to exercise DIVISION.

1. If 140 s. be divided amongst 40 Men, how much a-piece?
2. If 1596 be divided by 21, what is the Quotient?
3. There are 124 Men who have 372 l. among them, how much must each Man have?
4. An Army of 10000 Men having plundered a City, took 666000 l. how much must each Man have?
5. There was a certain Number of Men concern'd in the Payment of 1272 l. and each Man paid 3 l. I demand the Number of Men?
6. What is the Quotient of 48447, divided by 9 and by 7?
7. If 3264 be divided by 12 and by 4, what is the Quotient?
8. A certain Man intending to go a Journey of about 3264 Miles, would compleat the same in 136 Days; I demand how many Miles he must travel each Day?

Of REDUCTION.

Q. **W**HAT is Reduction?

A. Reduction is the bringing or reducing Numbers of one Denomination into other Numbers of another Denomination, but of the same Value.

Q. How are Denominations of any kind reduc'd from one to another?

A. By Multiplication and Division.

Q. When is Multiplication to be used?

A. When great Names are to be brought into small; as Pounds into Shillings, or Days into Hours, and this is called Reduction Descending.

Q. When is Division to be used?

A. When small Names are to be brought into great; as Shillings into Pounds, or Hours into Days; and this is called (though improperly) Reduction Ascending.

Note, Whether you multiply or divide, it must be by as many of the less, as make one of the greater Denomination.

Q. How are Questions in Reduction proved?

A. By varying the Order of them.

Of MONEY.

REDUCTION Descending.

1. In 46*l.* how many Shillings and Pence? *Ans.* 920*s.* 11040*d.*46*l.*

20

920*s.*

12

11040*a.*2. In 7*l.* how many Shillings and Pence? *Ans.* 140*s.* 1680*d.*3. In 9*l.* how many Shillings, Pence and Farthings? *Ans.* 180*s.* 2160*d.* 8640*qrs.*4. In 7*l.* 14*s.* 6*d.* $\frac{1}{4}$, how many Farthings? *Ans.* 7417*qrs.*5. Reduce 46*l.* 14*s.* 9*d.* $\frac{3}{4}$ into *qrs.* *Facit* 44871*qrs.*6. Reduce 50*l.* 9*s.* 9*d.* $\frac{1}{2}$, into Half-pence. *Facit* 2424*Half-pence.*7. Reduce 160*l.* 15*s.* 6*d.* into Six-pences. *Facit* 6400*Six-pences.*8. Reduce 500*l.*

The SCHOOLMASTERS Assistant.

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8. Reduce 48*l.* 12*s.* 8*d.* into Groats. Facit 2918 Groats.
9. Reduce 90*l.* 17*s.* 6*d.* into Two-pences. Facit 10905 Two-pences.
10. In 12 Crowns, how many Shillings and Pence? Answ. 60*s.* 720*d.*
11. In 15*l.* how many Crowns and Shillings? Answ. 60 Cr. 300*s.*
12. In 50 Half Crowns, how many Pence and Farthings? Answ. 1500*d.* 6000*qrs.*
13. In 306 Crowns, how many Half-Crowns and Pence? Answ. 612 Half-Cr. 18360*d.*
14. Reduce 120 Six-pences, into Three-pences, Pence, and Farthings. Facit 240 Three-pences, 720*d.* 2880*qrs.*
15. Reduce 210 Crowns, into Shillings, Groats and Pence. Facit 1050*s.* 3150 Groats, 12600*d.*
16. Reduce 86 Pounds into Crowns, Shillings and Groats. Facit 344 Cr. 1720*s.* 5160 Groats.
17. How many Shillings and Pence are in 17 Guineas? Answ. 357*s.* 4284*d.*
18. How many Crowns and Six-pences are in 28 Pounds? Answ. 112 Crowns, 1120 Six-pences.

REDUCTION Ascending.

1. In 11040*d.* how many Shillings and Pounds? Answ. 92*l.* 16*s.*
2. In 1680*d.* how many Shillings and Pounds? Answ. 140*s.* 7*l.*
3. In 8640*qrs.* how many Pence, Shillings and Pounds? Answ. 2160*d.* 180*s.* 9*l.*
4. In 7417*qrs.* how many Pounds? Answ. 7*l.* 14*s.* 6*d.* $\frac{1}{4}$.
5. Reduce 44871*qrs.* into Pounds. Facit 46*l.* 14*s.* 9*d.* $\frac{3}{4}$.
6. Reduce 24235 Half-pence into Pounds. Facit 50*l.* 9*s.* 9*d.* $\frac{1}{2}$.
7. Reduce 6431 Six-pences into Pounds. Facit 160*l.* 15*s.* 6*d.*
8. Reduce 2918 Groats into Pounds. Facit 41*l.* 12*s.* 8*d.*
9. Reduce 10905 Two-pences into Pounds. Facit 90*l.* 17*s.* 6*d.*
10. In 720*d.* how many Shillings and Crowns? Answ. 60*s.* 12 Cr.
11. In 300*s.* how many Crowns and Pounds? Answ. 60 Cr. 15*l.*
12. In 6000*qrs.* how many Pence and Half Crowns? Answ. 1500*d.* 50 Half Crowns.

13. In 18360 *D* how many *Half-Crowns* and *Crowns*? *Answ.* 612 *Half-Cr.* 306 *Cr.*

14. Reduce 2880 *qrs.* into *Pence*, *Three-pences* and *Six-pences*.
Facit 720 *d.* 240 *Three-pences*, 120 *Six-pences*.

15. Reduce 12600 *d.* into *Groats*, *Shillings* and *Crowns*.
Facit 3150 *Gr.* 1050 *s.* 210 *Cr.*

16. Reduce 5160 *Groats* into *Shillings*, *Crowns* and *Pounds*.
Facit 1720 *s.* 344 *Cr.* 86 *l.*

17. How many *Shillings* and *Guineas* are in 4284 *Pence*?
Answ. 357 *s.* 17 *Guineas*.

18. How many *Crowns* and *Pounds* are in 1120 *Six-pences*?
Answ. 112 *Cr.* 28 *l.*

REDUCTION *Ascending and Descending.*

1. In 720 *Shillings*, how many *Pence* and *Crowns*? *Answ.* 8640 *d.* 144 *Crowns*.

720 *s.*

12

610)86410(144 *Crowns*.

2. In 120 *Shillings*, how many *Crowns* and *Half-Crowns*?
Answ. 24 *Cr.* 48 *Half-Cr.*

3. In 60 *Crowns*, how many *Shillings* and *Pounds*? *Answ.* 360 *s.* 15 *l.*

4. In 612 *Half-Crowns*, how many *Crowns*?
Answ. 360 *Cr.* 18360 *d.*

5. In 40 *Guineas*, how many *Shillings*, *Crowns* and *Pounds*?
Answ. 840 *s.* 168 *Cr.* 42 *l.*

6. Reduce 12600 *Pence* into *Shillings*, *Groats* and *Crowns*.
Facit 1050 *s.* 3150 *Gr.* 210 *Cr.*

7. Reduce 63 *Crowns* into *Shillings* and *Guineas*. *Facit* 315 *s.* 15 *Guineas*.

8. Reduce 70 *Moidores* into *Pounds*. *Facit* 94 *l.* 10 *s.*

9. Reduce 12180 *Three-pences* into *Shillings*, *Pence* and *Groats*. *Facit* 3045 *s.* 36540 *d.* 9135 *Gr.*

10. How many *Crowns*, *Groats* and *Pounds*, are in 1720 *s.*?
Answ. 344 *Cr.* 5160 *Gr.* 86 *l.*

11. How many *Groats*, *Three-pences* and *Six-pences* are in 121 *Shillings*? *Answ.* 363 *Gr.* 484 *Three-pences*, 242 *Six-pences*.

12. How many *Pounds* and *Crowns* are in 1120 *Six-pences*?
Answ. 28 *l.* 112 *Cr.*

13. How many *Crowns*, *Half-Crowns* and *Shillings* are in 280 *l.* and the Number of each equal? *Answ.* 658, and 7 *s.* over.

14. Four

14. Four Men brought each 17 *l.* 10 *s.* Value in Gold into the Mint to be coined into *Guineas*, how many must they have? *Ans.* 66 *Guineas*, 14 *s.*

15. There are 12 Purfes with each 12 *Guineas*, how much *Sterling* is the Sum? *Ans.* 151 *l.* 4 *s.*

16. A certain Ground Tenant was behind with his Landlord for 16 Years Rent, at 5 *l.* 10 *s.* a Year, how much was the Debt? *Ans.* 88 *l.*

17. There are 34 *l.* 17 *s.* to be divided among 17 Men, how much is it a-piece? *Ans.* 2 *l.* 1 *s.*

18. In 19 *Moidores*, how many *Pounds Sterling*? *Ans.* 25 *l.* 13 *s.*

Of TROY-WEIGHT.

1. In 47 *lb.* 10 *oz.* how many *Grains*? *Ans.* 275520 *gr.*

2. In 47128 *Grains* of Gold, how many *lb.*? *Ans.* 8 *lb.* 2 *oz.* 3 *dwt.* 16 *gr.*

3. In 10 *lb.* of Silver, how many *Spoons*, each 5 *oz.* 10 *dwt.*? *Ans.* 21 *Spoons*, and 90 *dwt.* over.

4. In 4560 *Grains* of Gold, how many *Tea-Spoons*, each half an Ounce? *Ans.* 19 *Tea-Spoons*.

5. In 47 *Salvers*, each 20 *oz.* how many *lb.*? *Ans.* 78 *lb.* 4 *oz.*

6. How many *Porringers*, each 11 *oz.* are in 19 *lb.* 10 *oz.* 11 *dwt.* of Silver? *Ans.* 21 *Porringers*, and 151 *dwt.* over.

7. A Goldsmith having 3 *Ingots* of Silver, each weighing 27 *oz.* was minded to make them into *Spoons* of 2 *oz.* *Cups* of 5 *oz.* *Salts* of 1 *oz.* and *Snuff-boxes* of 2 *oz.* and to have an equal Number of each; the Question is, what was that Number? *Ans.* 8 of each Sort, and 1 *oz.* over.

8. In 17 *Ingots* of Silver, each 27 *oz.* 10 *dwt.* how many *Grains*? *Ans.* 224400 *gr.*

Of AVOIRDUPOIS-WEIGHT.

Q. Which are the Allowances usually made in Avoirdupois great weight to the Buyer?

A. They are Tare, Trett, and Cloff.

Q. What is Tare?

A. Tare is an Allowance made to the Buyer, for the Weight of the Box, Bag, Vessel, or whatever else contains the Goods bought; and is either,

1. At so much per Bag, Barrel, Box, &c.

2. At so much per Cent. or

3. At so much in the Gross Weight, called Invoice Tare.

Q. What

Q. What is Trett?

A. Trett is an Allowance, made by the Merchant to the Buyer, of 4 *lb.* in 104 *lb.* that is, the six and twentieth Part for Waste and Dust, in some sort of Goods.

Note 1, If an Allowance be made both for Tare and Trett, in the same Parcel of Goods, the Tare is first to be deducted; and that Remainder is called futtle Weight.

Q. What is Cloff?

A. Cloff is an Allowance of 2 *lb.* Weight to the Citizens of London, on every Draught above 3 *C. Weight*, on some sorts of Goods; as Galls, Madder, Sumac, Argol, &c.

Q. What are these Allowances called beyond the Seas?

A. They are called the Courtesies of London; because they are not practised in any other Place.

Q. What is Gros Weight?

A. Gros is the Weight of any Sort of Merchandize, and that which contains it, being weighed both together.

Q. What is Neat Weight?

A. Neat is the pure Weight of the Goods, after all Allowances are deducted.

Note 1, Raw, Long, Short, China, Morea-Silk, &c. are weighed by a great Pound of 24 oz. But Ferret, Filofella, Sleeve-Silk, &c. by the common Pound of 16 oz.

2. To bring great Pounds into common, multiply by 3, and divide by 2.

3. To bring common Pounds into great, multiply by 2, and divide by 3.

C A S E I.

E X A M P L E S.

1. In 7 *C. 3 qrs. 10 lb.* how many *Oz.* and *Drams*? *Ans.* 14048 *oz.* 224768 *dr.*

2. In 3 Tons of Iron, how many *C. qrs.* and *lb.*? *Ans.* 60 *C. 240 qrs. 6720 lb.*

3. In 14048 *oz.* how many *C.*? *Ans.* 7 *C. 3 qrs. 10 lb.*

4. In 6720 *lb.* of Iron, how many Tons? *Ans.* 3 Tons.

5. In 461 great Pounds of Morea-Silk, how many *Oz.* and *Drams*? *Ans.* 11064 *oz.* 177024 *dr.*

6. In 40426 *Drams* of Silk, how many great Pounds? *Ans.* 105 great Pounds, 6 *oz.* 10 *dr.*

7. In 3 *lb.* of Cinnamon, how many Parcels, each 12 *oz.*? *Ans.* 4 Parcels.

8. In 470 Parcels of Sugar, each 26 *lb.* how many *C.*? *Ans.* 109 *C. 0 qrs. 12 lb.*

9. In

9. In 672 great Pounds of Silk, how many common Pounds?
Ans. 1008 common lb.

10. In 480 common Pounds of Silk, how many great Pounds?
Ans. 320 great lb.

11. In 8 Hogsheads of Tobacco, each weighing neat 7 C. $\frac{1}{2}$, how many Pounds?
Ans. 6720 lb.

12. In 17 Pigs of Lead, each weighing 4 C. $\frac{3}{4}$, how many Fother, at 19 C. $\frac{1}{2}$?
Ans. 4 Fother, 2 C. 3 qrs.

13. In 712 C. of Lead, how many Fother?
Ans. 36 Fother, 10 C.

14. In 17 C. 1 qr. 6 lb. of Sugar, how many Parcels, each 17 lb.?
Ans. 114 Parcels.

C A S E 2.

Of TARE and TRET, &c.

Note. If the Teacher approves of it, he may introduce this and the following Cases, after Practice instead of this Place.

Q. When the Tare is at so much per Barrel, Bag, &c. how is the neat Weight found?

A. Multiply the Number of the said Barrels, Bags, &c. by the Tare, and subtract that Product from the Gross; the Remainder is the Neat.

Note 1, The Table of Allowance for Tare, in the Book of Rates, says;

For CYPRUS and SMYRNA Silk.

Bales	about or above 300 lb.	{ The Tare per Bale is }	16
	from 300 to 200		14
	from 200 downwards.		12

For VIRGINIA Tobacco.

Hhds.	5 C. and upwards	{ The Tare per Hhd. is }	100
	from 5 to 4 C.		90
	from 4 to 3 C. under 3 C.		80 70

Sugar from INDIA.

In Casks and Canisters

In Chests and Casks from St. Thome. } Tare { $\frac{1}{8}$
 $\frac{1}{3}$

Oil from CANDIA.

Tare 29 lb. per Barrel.

2. 7 lb. $\frac{1}{2}$ of Oil make a Gallon; therefore to reduce Pounds into Gallons multiply by 2, and divide by 15.

E X A M P L E S.

1. In 16 Hogsheads of Tobacco, each 5 C. 1 qr. 19 lb. Gross, Tare per Hoghead 100 lb. how much Neat Weight?
Ans. 72 C. 1 qr. 20 lb.

C. qr. lb.

5 1 19

4 by the Parts.

16

100

— 4

C. qr. lb.

28)1600(57(14 1 4

21 2 20

4

Gross 86 2 24

Tare 14 1 4

Neat 72 1 20

2. In 70 Bales of Smyrna Silk, each 317 lb. Gross, Tare per Bale 16 lb. how many lb. Neat? *Ans.* 21070 lb. Neat.

3. In 14 Hogsheads of Tobacco, weighing Gross 89 C. 3 qrs. 17 lb. Tare per Hoghead 100 lb. how much neat Weight? *Ans.* 77 C. 1 qr. 17 lb.

4. What is the Neat Weight of 30 Bales of Cyprus Silk, each weighing 249 lb. Gross, Tare per Bale 14 lb.? *Ans.* 7050 lb.

C A S E 3.

Q. When the Tare is at so much per Cent. how is the Neat Weight found?

A. When the Tare is an aliquot Part or Parts of the C. Weight, divide the whole Gross by the said Part or Parts that the Tare is of an C. Weight, and the Quotient thence arising, gives the Tare of the Whole; which subtract from the whole Gross, the Remainder is Neat.

Note 1, Figs, Almonds, Argol, &c. - - - - - 14lb. }
Caroteels, Butts of Currans, &c. - - - - - 16 } per Cent.
Oil in uncertain Casks, &c. - - - - - 18 }

2. Whatever Part the given Tare is of an C. Weight, the same must the whole Tare be of the given Gross Weight.

E X A M P L E S.

1. What is the neat Weight of 12 Barrels of Argol, Gross 48 C. 3 qrs. 12 lb. Tare 14 lb. per Cent.? *Ans.* 42 C. 3 qrs. C. qrs. lb.

14 = $\frac{1}{8}$ 48 3 12 Gross.
6 0 12 Tare.

42 3 0 Neat.

2. In 12 Butts of Currans, each 7 C. 1 qr. 10 lb. Gross, Tare per Cent. 16 lb. how much neat Weight? *Ans.* 72 C. 1 qr. 26 lb. 14 oz.

3. What

3. What is the neat Weight of 30 Barrels of Figs, each 2 C. 3 qrs. Gross, Tare per Cent. 14 lb. ? *Ans.* 72 C. 21 lb.

Note, When the Tare is not the aliquot Part or Parts of an C. Weight, then multiply the Pounds Gross by the Tare per Cent. given, and that Product divide by 112, the Quotient is the whole Tare, which subtract from the Gross, the Remainder is neat.

4. What is the Neat Produce of 20 Barrels of Anchovies, each Gross 33 lb. Tare per Cent. 10 lb. ? *Ans.* 601 lb. 2 oz.

5. What is the neat Produce of 17 Barrels of Pot-Ash, each Gross 203 lb. Tare 10 lb. per Cent. ? *Ans.* 3142 lb. 14 oz.

C A S E 4.

Q. When the Tare is at so much in the whole Gross Weight ; how is the Neat Weight found ?

A. Subtract the Tare from the Gross, and the Remainder is Neat.

E X A M P L E S.

1. What is the Neat Weight of 38 Hogsheads of Tobacco, weighing Gross 201 C. 3 qrs. 12 lb. Tare in the Whole 3140 lb. ? *Ans.* 173 C. 3 qrs. 8 lb.

2. What is the Neat Weight of 3 Hogsheads of Tobacco, weighing as follows, viz.

	C.	qrs.	lb.	} Tare	{	lb.
N ^o 1	—	3	1 2			80
2	—	3	2 1			80
3	—	5	1 12			100 ?

Ans. 9 C. 3 qrs. 7 lb.

C A S E 5.

Q. How is the Neat Weight found, when Trett is allowed with Tare ?

A. Divide the Pounds Suttle by 26, the Quotient is the trett, which subtract from the Suttle, the Remainder is Neat.

E X A M P L E S.

1. In 8 C. 3 qrs. 20 lb. Gross, Tare 38 lb. Trett 4 lb. per 104 lb. how many lb. Neat ? *Ans.* 925 lb. Neat.

2. In 177 C. 0 qrs. 22 lb. Gross, Tare 9 lb. per Cent. Trett 4 lb. per 104 lb. how many C. Weight Neat ? *Ans.* 156 C. 22 lb.

3. In 17 Chests of Sugar, weighing 120 C. 2 qrs. Gross, Tare 176 lb. Trett 4 lb. per 104 lb. how many C. Weight Neat ? *Ans.* 114 C. 1 qr. 12 lb.

Note, There are other Allowances, not so common, such as Break, which is at so much per Barrel, Bag, &c. and Damage, which is so much in the Whole, but they are very easy.

Of APOTHECARIES-WEIGHT.

1. In 12 lb. 1 3/4. 23. 0 9. 1 gr. how many Grains ? *Ans.* 21 Grains.

2. In

2. In 69721 Grains, how many $\mathfrak{D}$. 3. $\mathfrak{Z}$. and $\mathfrak{lb}$.? *Ans.* 12 $\mathfrak{lb}$. 1 $\mathfrak{Z}$. 2 3. 0 $\mathfrak{D}$. 1 gr.

Of LONG MEASURE.

1. In 70 Miles, how many Furlongs and Poles? *Ans.* 560 Furlongs, 22400 Poles.

2. In 40 Yards, how many Feet, Inches and Barly-corns? *Ans.* 120 Feet, 1440 Inches, 4320 Barly-corns.

3. In 5 Miles, how many Barly-corns? *Ans.* 950400 Barly-corns.

4. In 4000 Inches how many Yards? *Ans.* 111 Yds. 4 In.

5. In 4 Leagues, how many Yards? *Ans.* 21120 Yards.

6. In 15840 Yards, how many Miles and Leagues? *Ans.* 9 Miles, 3 Leagues.

7. How many Barly-corns in a Mile? *Ans.* 190080 Barly-corns.

8. How many Times doth the Wheel, which is 18 Feet 6 Inches round, turn between London and York, which is 150 Miles? *Ans.* 42810 times, and 180 Inches over.

9. How many Barly-corns will reach round the Globe of the Earth, which is 360 Degrees, and each Degree 69 Miles and an Half? *Ans.* 4755801600 Barly-corns.

Of CLOTH-MEASURE.

1. In 14 Yards, how many Quarters and Nails? *Ans.* 56 Qrs. 224 Nails.

2. In 17 Yds. 1 qr. 2 na. how many Nails? *Ans.* 278 na.

3. In 4712 Nails how many Yards? *Ans.* 294 Yds. 2 qrs.

4. In 47128 Nails of Irish Cloth, how many Pieces, each 12 Yards? *Ans.* 245 Pieces, 5 Yards, 2 Quarters.

5. In 4 Pieces of Cloth, each 14 Yards, how many Quarters and Nails? *Ans.* 224 Qrs. 896 Nails.

6. In 10 Bales of Cloth, each 10 Pieces, each 12 Yards, how many Yards? *Ans.* 1200 Yards.

7. In 7000 Nails of Holland, how many Ells? *Ans.* 350 Ells.

8. Reduce 42 Ells into Quarters and Nails? *Facit* 210 Qrs. 840 Nails.

Of LAND-MEASURE.

1. In 40 Acres, how many Roods and Perches? *Ans.* 160 Roods, 6400 Perches.

2. In 17 A. 3 r. 10 p. how many Perches? *Ans.* 2850 Perches.

3. Reduce 2850 Perches into Acres. *Facit* 17 A. 3 r. 10 p.

4. If a Piece of Ground contains 24 Acres, and an Inclosure of 17 Acres 3 Roods be taken out of it, how many Perches are there in the Remainder? *Ans.* 1000 Perches.

5. One Field contains 7 Acres, another 10 Acres, and a third 12 Acres 1 Rood, how many Shares of 76 Perches each are contained in the Whole? *Answ.* 61 Shares, and 44 Perches over.

Of LIQUID-MEASURE.

1. In 17 Gallons how many Quarts and Pints? *Answ.* 68 *Qts.* 136 *Pints.*

2. In 10 Barrels of Beer, how many Gallons and Quarts? *Answ.* 360 *Gals.* 1440 *qts.*

3. In 4 Barrels of Ale, how many Gallons? *Answ.* 128 *Gals.*

4. In 72 Hogheads of Beer, how many Barrels? *Answ.* 108 *Barrels.*

5. In 91 Barrels of Beer, how many Hogheads? *Answ.* 60 *Hbds.* 36 *Gals.*

6. If a Back contains 30 Barrels of Beer, how many Gallons doth it hold? *Answ.* 1080 *Gals.*

7. In 4 Tuns of Oil, how many Hogheads, Gallons, and Quarts? *Answ.* 16 *Hbds.* 1008 *Gals.* 4032 *Quarts.*

8. In 3 Hogheads of Brandy, how many half Anchors? *Answ.* 37 *half Anchors,* 4 *Gals.*

9. In 1712 Gallons of Wine, how many Hogheads? *Answ.* 27 *Hbds.* 11 *Gals.*

10. If a Vintner be desirous to draw off a Pipe of Canary into Bottles, containing Pints, Quarts, and 2 Quarts, and of each an equal Number, how many must he have? *Answ.* 144 of each sort.

Of DRY-MEASURE.

1. In 40 Quarters of Wheat, how many Bushels and Pecks? *Answ.* 320 *Bushels,* 1280 *Pecks.*

2. Reduce 1280 Pecks of Wheat into Quarters. *Facit* 40 *Qrs.*

3. In 30 Chaldron of Coals, each 36 Bushels, how many Pecks? *Answ.* 4320 *Pecks.*

4. Reduce 7094 Pecks of Coals into Chaldrons. *Facit* 49 *Chal.* 9 *Bush.* 2 *Pecks.*

Of TIME.

1. In 121812 Seconds, how many Hours? *Answ.* 33 *Hrs.* 50 *Min.* 12 *Sec.*

2. Reduce 41 Weeks into Days, Hours, and Minutes, *Facit* 287 *Days,* 6888 *Hrs.* 413280 *Min.*

3. Reduce 413280 Minutes into Weeks. *Facit* 41 *Weeks.*

4. How many Seconds in a Year, allowing it to be 365 Days, 6 Hours? *Answ.* 31557600 *Seconds.*

5. How many Days have passed since the Birth of Christ, to Christmas, 1768? *Answ.* 645762 *Days.*

6. From

6. From March 2 to November 19 following (inclusive) how many Days? *Ans*w, 263 Days.

Of M O T I O N.

In half a Year's Time the Sun makes his Progress thro' 6 Signs of the Zodiac, How many Degrees, Minutes, and Seconds doth that amount to? *Ans*w. 180 Degrees, 10800 Min. 648000 Sec.

Of the SINGLE RULE of THREE.

Q. **H**OW many Parts are there in the Rule of Three?

A. Two: Single or Simple, and Double or Compound.

Q. By what is the Single Rule of Three known?

A. By three Terms, which are always given in the Question to find a fourth.

Q. Are any of the Terms given to be reduced from one Denomination to another?

A. If any of the given Terms be of several Denominations, they must be reduced into the lowest Denomination mentioned.

Q. What do you observe concerning the first and third Terms?

A. They must be of the same Name and Kind.

Q. What do you observe concerning the fourth Term?

A. It must be of the same Name and Kind with the Second.

Q. What do you observe of the three given Terms taken together?

A. That the two first are a Supposition, the last is a Demand.

Q. How is the third Term known?

A. It is known by these, or the like Words, *What cost?* *How many?* *How much?*

Q. How many sorts of Proportion are there?

A. Two: Direct and Inverse.

1. Of DIRECT PROPORTION.

Q. What is direct Proportion?

A. Direct Proportion is when more requires more, or less requires less.

Q. What do you mean by more requires more?

A. More requires more is when the third Term is greater than the first; and therefore requires the fourth Term to be greater than the second in the same Proportion.

Q. What do you mean by less requires less?

A. Less requires less is when the third Term is less than the first; and therefore requires the fourth Term to be less than the second in the like Proportion.

Q. How is the fourth Term in Direct Proportion found?

A. By

A. By multiplying the second and third Terms together, and dividing that Product by the first Term.

Q. What Proportion does the fourth Number bear to any other ?

A. It bears the same Proportion to the Second, as the Third does to the First.

Q. How do you prove Questions in the Rule of Three Direct ?

A. By changing their Order.

EXAMPLES.

1. If 3 Oz. of Silver cost 17 s. what will 48 Oz. cost ?
Ans. 13 l. 12 s.

$$\begin{array}{r}
 \text{Oz.} \quad s. \quad \text{Oz.} \\
 3 : 17 :: 48 \\
 17 \\
 \hline
 210 \text{ l. } s. \\
 3)816(27|2(13 \text{ } 12
 \end{array}$$

2. If 3 lb. of Ginger cost 3 s. what cost 26 lb. ? *Ans.* 1 l. 6 s.

3. If 2 oz. of Silk cost 2 s. 6 d. what cost 7 lb. ? *Ans.* 7 l.

4. If 1 Gallon of Ale cost 8 d. what cost 36 Gallons ?
Ans. 1 l. 4 s.

5. If 1 lb. of Sugar cost 4 d. $\frac{1}{2}$, what cost 48 lb. ? *Ans.* 18 s.

6. If 1 lb. of Sugar cost 4 d. what cost 1 C. ? *Ans.* 1 l. 17 s. 4 d.

7. If an C. of Sugar cost 2 l. 12 s. what cost 1 lb. ? *Ans.* 5 d. 2 grs. $\frac{32}{112}$.

8. If 1 Gallon of Beer cost 4 d. what cost a Barrel ? *Ans.* 12 s.

9. If 1 Pair of Stockings cost 2 s. 3 d. what cost 19 Dozen Pair ? *Ans.* 25 l. 13 s.

10. If 19 Dozen Pair of Shoes cost 25 l. 13 s. what cost 1 Pair ? *Ans.* 2 s. 3 d.

11. Bought a Firkin of Butter, containing 56 lb. for 18 s. 8 d. what is that per lb. ? *Ans.* 4 d.

12. Sold 3 C. Weight of Tobacco, at 18 d. per lb. what is the Price of the Whole ? *Ans.* 25 l. 4 s.

13. Bought 19 Chaldron of Coals, at 29 s. 6 d. per Chaldron, what come they to ? *Ans.* 28 l. 0 s. 6 d.

14. If 1 lb. of Sugar cost 9 d. what cost 17 C. 2 grs. ? *Ans.* 73 l. 10 s.

15. If 1 oz. of Silver cost 5 s. 6 d. what is the Price of a Tankard that weighs 1 lb. 10 oz. 10 dwts. 4 gr. ? *Ans.* 6 l. 3 s. 9 d. 2 grs. $\frac{26}{80}$.

16. If 1 lb of Tobacco cost 15 d. what cost 3 bhd. weighing together 15 C. 1 qr. 19 lb. ? *Ans.* 107 l. 18 s. 9 d.

17. If a Yard of Cloth is worth 14 s. what is the Worth of 3 Pieces, each 19 Yards ? *Ans.* 66 l. 10 s.

18. If an Ell of Holland cost 4 s. 6 d. what is the Value of 3 Pieces, each 12 Ells ? *Ans.* 13 l. 10 s.

19. If

19. If a Bushel of Coals cost 10 *d.* how many Chaldron for 100 *l.*? *Ans.* 66 Ch. 24 Bush.

20. How many Quarters of Corn for 40 Guineas, at 4 *s.* per Bushel? *Ans.* 26 Qrs. 2 Bush.

21. If a Man's yearly Income be 300 *l.* what is it per Day? *Ans.* 16 *s.* 5 *d.* 1 qr. $\frac{1}{365}$.

22. If a Man spend 7 Pence per Day, how much is that in a Year? *Ans.* 10 *l.* 12 *s.* 11 *d.*

23. If a Pint of Wine cost 10 *d.* what cost 3 hhd. s. ? *Ans.* 63 *l.*

24. If a Pipe of Canary cost 40 *l.* how much is that per Pint? *Ans.* 9 *d.* 2 qrs. $\frac{9}{1008}$.

25. Bought 12 Pieces of Cloth, each 12 Yards, at 10 *s.* 6 *d.* per Yard, what come they to? *Ans.* 75 *l.* 12 *s.*

26. What cost 120 Yards of Cloth, at 3 *s.* per Yard? *Ans.* 18 *l.*

27. A Merchant bought 4 Pieces of Holland, each 12 Ells, for 7 *l.* 10 *s.* what did 1 Ell cost? *Ans.* 3 *s.* 1 *d.* $\frac{1}{2}$.

28. A Grocer bought 3 Hbds. of Sugar, each 10 C. 3 qrs. 12 lb. Gross, Tare 26 lb. per Hbd. at 2 *d.* $\frac{1}{2}$ per lb. I demand what the 3 hhd. s. came to? *Ans.* 37 *l.* 3 *s.* 9 *d.*

29. How much must I pay for the Carriage of 10 C. $\frac{1}{2}$, at the Rate of 1 *d.* $\frac{1}{2}$ per lb. s. ? *Ans.* 7 *l.* 7 *s.*

30. If 6 Horses eat up 21 Bushels of Oats in a Week's Time, how many Bushels will serve 20 Horses the same Time? *Ans.* 70 Bush.

31. If a Family of 10 Persons spend 3 Bushels of Malt in a Month, how many Bushels will serve them, when they are 30 in Family? *Ans.* 9 Bush.

32. If an Ingot of Silver weighs 36 oz. 10 dwts. what is it worth, at 5 *s.* per oz. s. ? *Ans.* 9 *l.* 2 *s.* 6 *d.*

33. How many Yards of Lace for 100 *l.* at 3 *s.* 6 *d.* per Yard? *Ans.* 571 Yds. $\frac{1}{42}$.

34. If a Merchant hath owing to him 1000 *l.* and his Debtor doth agree to pay him for every Pound 12 *s.* 6 *d.* I demand how much he must pay in all? *Ans.* 625 *l.*

35. A Goldsmith sold a Tankard for 10 *l.* 12 *s.* at the Rate of 5 *s.* 4 *d.* per oz. I demand the Weight of it? *Ans.* 39 oz. 15 dwts.

36. A Man bought a Piece of Cloth for 16 *l.* 10 *s.* at 15 *s.* per Yard, how many Yards did it contain? *Ans.* 22 Yds.

37. If 1 C. Weight of Cheese cost 37 *s.* 4 *d.* what is the price per lb. s. ? *Ans.* 4 *d.*

38. Coals at 33 *s.* per Chaldron, how much per Bushel? *Ans.* 11 *d.*

39. Wh

39. What cost 49392 Case Knives, at 4 s. 4 d. per Dozen?
Ans. 891 l. 16 s.

40. If a Gentleman has an Estate of 245 l. 10 s. a Year, how much may he spend one Day with another, to lay up 60 Guineas at the Year's End? *Ans.* 10 s. per Day.

41. If 17 C. 3 qrs. 17 lb. of Tobacco, cost 133 l. 13 s. 4 d. what cost 1 oz.? *Ans.* 1 d.

42. If 1 C. Weight of Lead cost 15 s. 11 d. what cost 5 Fother? *Ans.* 77 l. 11 s. 10 d. $\frac{1}{2}$.

43. When the Tun of Wine cost 42 l. what cost 1 Quart? *Ans.* 10 d.

44. At a Noble per Week, how many Months Board may I have for 50 l.? *Ans.* 37 Months, 2 Weeks.

45. What cost a Pack of Wool, weighing 2 C. 1 qr. 19 lb. at 8 s. 6 d. per Stone? *Ans.* 8 l. 4 s. 6 d. 1 qr. $\frac{1}{4}$.

46. What is Cheese per C. Weight, at 3 d. $\frac{1}{2}$ per lb.? *Ans.* 1 l. 12 s. 8 d.

47. If a Yard of Cambric cost 12 s. what cost 4 Pieces, each 20 Yards? *Ans.* 48 l.

48. If a Yard of Broad Cloth cost 18 s. what cost 5 Pieces, each 20 Yards? *Ans.* 90 l.

49. If Lead be sold for 1 d. $\frac{1}{2}$ per lb. what is 3 C. Weight worth? *Ans.* 2 l. 2 s.

50. If Coffee be sold for 8 d. $\frac{1}{4}$ per oz. what is 6 C. Weight worth? *Ans.* 369 l. 12 s.

2. Of INVERSE PROPORTION.

Q. What is Inverse Proportion?

A. Inverse Proportion is when more requires less, or less requires more.

Q. What is meant by more requires less?

A. More requires less is when the third Term is greater than the first, and requires the fourth Term to be less than the second.

Q. What is meant by less requires more?

A. Less requires more, is when the third Term is less than the first, and requires the fourth Term to be greater than the second.

Q. How is the fourth Term in Inverse Proportion found?

A. By multiplying the first and second Terms together, and dividing that Product by the third Term.

Q. What Proportion does the fourth Term bear to any of the rest?

A. It bears such Proportion to the Second, as the First does to the Third.

E X A M-

EXAMPLES.

1. If 48 Men can build a Wall in 24 Days, how many Men can do the same in 192 Days? *Ans.* 6 Men.

2. If I lent my Friend 100 *l.* for 6 Months (allowing the Month to be 30 Days) how long ought he to lend me 1000 *l.* to requite my Kindness? *Ans.* 18 Days.

3. If 100 *l.* in 12 Months gain 6 *l.* Interest, what Principal will gain the same in 8 Months? *Ans.* 150 *l.*

4. If a Footman performs a Journey in 3 Days, when the Days are 16 Hours long, how many Days will he require if the Days are 12 Hours long, to go the same Journey in? *Ans.* 4 Days.

5. How many Yards of Matting, that is half a Yard wide will cover a Room that is 18 Feet wide, and 30 Feet long? *Ans.* 120 Yards.

6. If 28 *s.* will pay for the Carriage of an C. Weight 13 Miles, How far may 6 C. Weight be carried for the same Money? *Ans.* 25 Miles.

7. How much in Length, that is 3 Inches broad, will make a Foot square? *Ans.* 48 Inches.

8. If 15 Shillings worth of Wine will serve 46 Men, when the Tun is worth 12 *l.* how many Men will the same 15 Shillings-worth suffice, when the Tun is worth but 8 *l.*? *Ans.* 69 Men.

9. If when the Price of a Bushel of Wheat is 6 *s.* 3 *d.* the Penny-loaf will weigh 9 oz. what must the Penny-loaf weigh, when Wheat is at 4 *s.* 6 *d.* per Bushel? *Ans.* 12 oz. 10 drs.

10. Suppose 800 Soldiers were placed in a Garrison, and their Provisions were computed sufficient for 2 Months; how many Soldiers must depart, that the Provisions may serve them 5 Months? *Ans.* 480 Men.

11. There is a Cistern, having a Cock, which will empty it in 12 Hours; I demand how many Cocks, of the same Capacity, there must be to empty it in a Quarter of an Hour? *Ans.* 48 Cocks.

12. There was a certain Building raised in 8 Months by 120 Workmen, but the same being demolish'd, it is required to be rebuilt in 2 Months; I demand how many Men must be employed about it? *Ans.* 480 Men.

13. A Piece of Tapestry is 3 Ells Flemish wide, and 4 Ells Flemish long, and it is required to be lined with something that is but 3 Quarters of a Yard wide; I demand how many Yards there must be to compleat the Lining? *Ans.* 9 Yards.

O F P R A C T I C E .

Q. **W**HAT is Practice ?

A. It is a short Way of finding the Value of any Quantity of Goods, by the given Price of one Integer.

Q. How do you prove Questions in Practice ?

A. By the Single Rule of Three Direct : Or Practice may be proved by itself, by varying the Parts.

The T A B L E S .

s.	d.	l.	s.	d.	l.	s.	d.	Cwt.	lb.
$\frac{1}{2}$	is 6	$\frac{1}{2}$ is 10	0	$\frac{1}{5}$	1	4	$\frac{1}{2}$ is 56		
$\frac{1}{3}$	4	$\frac{1}{3}$ 6	8	$\frac{1}{6}$	1	3	$\frac{1}{4}$ 28		
$\frac{1}{4}$	3	$\frac{1}{4}$ 5	0	$\frac{1}{8}$	1	0	$\frac{1}{7}$ 16		
$\frac{1}{6}$	2	$\frac{1}{5}$ 4	0	$\frac{1}{10}$	0	8	$\frac{1}{8}$ 14		
$\frac{1}{8}$	$1\frac{1}{2}$	$\frac{1}{6}$ 3	4	$\frac{1}{12}$	0	6	$\frac{1}{14}$ 8		
$\frac{1}{12}$	1	$\frac{1}{8}$ 2	6	$\frac{1}{15}$	0	4	$\frac{1}{15}$ 7		
		$\frac{1}{10}$ 2	0	$\frac{1}{20}$	0	3			
		$\frac{1}{12}$ 1	8	$\frac{1}{25}$	0	2			

C A S E I .

Q. What must be done with the Price of an Integer, when it is less than a Penny?

A. Find the aliquot Parts of that Price contained in a Penny, which must be Divisors to the given Sum ; that is, if the Price be a Farthing, say a Farthing is the Fourth of a Penny, and set it thus, $|\frac{1}{4}|\frac{1}{4}|$. If the Price be an Halfpenny, then say, a Halfpenny is the Half, thus, $|\frac{1}{2}|\frac{1}{2}|$. If it is three Farthings then say, a Halfpenny is the Half of a Penny, and a Farthing is the Fourth of a Penny, thus, $|\frac{1}{2}|\frac{1}{4}|\frac{1}{4}|$.

Q. What do you observe concerning these Columns ?

A. The first Column contains the Money, and the other the Parts.

Note 1, When there are more aliquot Parts than one, their Quotients must be added together, and the Sum, if the first aliquot Part be taken from a Penny, will be Pence : If it be taken from a Shilling, will be Shillings ; or if it be taken from a Pound will be Pounds.

2. It is frequently better to take Parts of Parts than Parts of the whole Price ; and then the three Farthings above-mentioned may as well be taken thus, $|\frac{1}{2}|\frac{1}{2}|\frac{1}{4}|$ that is, a Halfpenny is the half of a Penny, and a Farthing is the half of a Halfpenny.

EXAMPLES.

$\frac{1}{4}$	$\frac{1}{4}$	7 6 1 2 at $\frac{1}{4}$	1280 at $\frac{1}{4}$
	12	<u>1903</u>	<i>Facit</i> 1 l. 6 s. 8 d.
	210	<u>1518</u>	
		7 l. 18 s. 7 d.	
$\frac{1}{2}$	$\frac{1}{2}$	6 8 1 2 at $\frac{1}{2}$	7672 at $\frac{1}{2}$
	12	<u>3406</u>	<i>Facit</i> 15 l. 19 s. 8 d.
	210	<u>2813 10</u>	
		14 l. 3 s. 10 d.	
$\frac{1}{2}$	$\frac{1}{2}$	4 7 1 2 at $\frac{3}{4}$	9180 at $\frac{3}{4}$
$\frac{1}{4}$	$\frac{1}{2}$	<u>2356</u>	<i>Facit</i> 28 l. 13 s. 9 d.
		<u>1178</u>	
	12	<u>3534</u>	
	210	<u>2914 6</u>	
		14 l. 14 s. 6 d.	

CASE 2.

Q. What must be done with the Price of an Integer, when it is less than a Shilling?

A. Find the aliquot Parts of that Price contain'd in a Shilling, which must be Divisors to the given Sum. Or thus,

If the given Price be not the aliquot Part of a Shilling; then first take some Part of it that is an aliquot Part; and for the remaining Part of the Price, let it be taken out of the foregoing Part or Parts, and then add the Quotients together as before; the Total will be the answer in Shillings.

EXAMPLES.

1	$\frac{1}{12}$	7 6 1 2 at 1 d.	6812 at 1 d.
	210	<u>6314</u>	<i>Facit</i> 28 l. 7 s. 8 d.
		3 l. 14 s. 4 d.	
1	$\frac{1}{12}$	8 6 1 2 at 1 d. $\frac{1}{4}$	1861 at 1 d. $\frac{1}{4}$
$\frac{1}{4}$	$\frac{1}{4}$	<u>717 8</u>	<i>Facit</i> 9 l. 13 s. 10 d.
		<u>179 5</u>	
	210	<u>8917 1</u>	4121 at 1 d. $\frac{1}{2}$
		44 l. 17 s. 1 d.	<i>Facit</i> 125 l. 15 s. 1 d.

1861 at 1 d. $\frac{3}{4}$.

Facit 13 l. 11 s. 4 d. $\frac{3}{4}$

4761 at 2 d.

Facit 39 l. 13 s. 6 d.

6181 at 2 d. $\frac{1}{4}$

Facit 57 l. 18 s. 11 d. $\frac{1}{4}$

1218 at 2 d. $\frac{1}{2}$

Facit 12 l. 13 s. 9 d.

8012 at 2 d. $\frac{3}{4}$

Facit 91 l. 16 s. 1 d.

7612 at 3 d.

Facit 95 l. 3 s.

6128 at 3 d. $\frac{1}{4}$

Facit 82 l. 19 s. 8 d.

6180 at 3 d. $\frac{1}{2}$

Facit 90 l. 2 s. 6 d.

7812 at 3 d. $\frac{3}{4}$

Facit 122 l. 1 s. 3 d.

8120 at 4 d.

Facit 135 l. 6 s. 8 d.

7000 at 4 d. $\frac{1}{4}$

Facit 123 l. 19 s. 2 d.

6001 at 4 d. $\frac{1}{2}$

Facit 112 l. 10 s. 4 d. $\frac{1}{2}$

7121 at 4 d. $\frac{3}{4}$

Facit 140 l. 18 s. 8 d. $\frac{3}{4}$

7181 at 5 d.

Facit 149 l. 12 s. 1 d.

8121 at 5 d. $\frac{1}{4}$

Facit 177 l. 12 s. 11 d. $\frac{1}{4}$

6128 at 5 d. $\frac{1}{2}$

Facit 140 l. 8 s. 8 d.

6100 at 5 d. $\frac{3}{4}$

Facit 146 l. 2 s. 11 d.

1000 at 6 d.

Facit 25 l.

7610 at 6 d. $\frac{1}{4}$

Facit 198 l. 3 s. 6 d. $\frac{1}{2}$

1218 at 6 d. $\frac{1}{2}$

Facit 32 l. 19 s. 9 d.

6000 at 6 d. $\frac{3}{4}$

Facit 168 l. 15 s.

7101 at 7 d.

Facit 207 l. 2 s. 3 d.

1001 at 7 d. $\frac{1}{4}$

Facit 30 l. 4 s. 9 d. $\frac{1}{4}$ 4100 at 7 d. $\frac{1}{2}$

Facit 128 l. 2 s. 6 d.6120 at 7 d. $\frac{3}{4}$

Facit 197 l. 12 s. 6 d.

7100 at 8 d.

Facit 236 l. 13 s. 4 d.6100 at 8 d. $\frac{1}{4}$

Facit 209 l. 13 s. 9 d.8000 at 8 d. $\frac{1}{2}$

Facit 283 l. 6 s. 8 d.6000 at 8 d. $\frac{3}{4}$

Facit 528 l. 15 s.

9000 at 9 d.

Facit 337 l. 10 s.4121 at 9 d. $\frac{1}{4}$

Facit 158 l. 16 s. 7 d. $\frac{1}{4}$ 6100 at 9 d. $\frac{1}{2}$

Facit 241 l. 9 s. 2 d.5918 at 9 d. $\frac{3}{4}$

Facit 240 l. 8 s. 4 d. $\frac{1}{2}$

8121 at 10 d *

Facit 338 l. 7 s. 6 d.6712 at 10 d. $\frac{1}{4}$

Facit 286 l. 13 s. 2 d.1002 at 10 d. $\frac{1}{2}$

Facit 43 l. 16 s. 9 d.4680 at 10 d. $\frac{3}{4}$

Facit 209 l. 12 s. 6 d.

1260 at 11 d.

Facit 57 l. 15 s.6121 at 11 d. $\frac{1}{4}$

Facit 286 l. 18 s. 5 d. $\frac{1}{4}$ 1234 at 11 d. $\frac{1}{2}$

Facit 59 l. 2 s. 7 d.2345 at 11 d. $\frac{3}{4}$

Facit 114 l. 16 s. 1 d. $\frac{3}{4}$ 100 at 11 d. $\frac{3}{4}$

Facit 4 l. 17 s. 11 d.

* Note, When the Price of an Integer is 10 d. annex a Cypher to the given Number, and divide by 12 and by 20.

C A S E 3.

Q. What must be done with the Price of an Integer, when it is greater than a Shilling, but less than two Shillings?

A. Let the Part or Parts be taken only with so much of the given Price as is more than one Shilling; that is, if the Price be 14d. $\frac{1}{2}$, take the Parts only with 2d. $\frac{1}{2}$, and let the given Quantity stand for Shillings, which must be added with the rest; and the Total will be the Answer in Shillings.

E X A M P L E S.

$$\frac{1}{4} \quad \frac{1}{4} \quad 486 \text{ at } 12d \frac{1}{4}$$

$$\begin{array}{r} 12 \quad 121 \quad \frac{1}{2} \\ \quad 101 \quad \frac{1}{2} \\ 210 \quad 496 \quad 1 \quad \frac{1}{2} \\ \quad 24l. 16s. 1d. \frac{1}{2} \end{array}$$

$$\frac{1}{2} \quad \frac{1}{2} \quad 486 \text{ at } 12d. \frac{1}{2}$$

$$\begin{array}{r} 43 \\ 203 \\ 1050163 \\ 25l. 6s. 3d. \end{array}$$

$$7612 \text{ at } 12d. \frac{1}{4}$$

Facit 338l. 10s. 7d.

$$1216 \text{ at } 12d. \frac{1}{2}$$

Facit 63l. 6s. 8d.

$$1216 \text{ at } 12d. \frac{3}{4}$$

Facit 64l. 12s.

$$6121 \text{ at } 13d.$$

Facit 331l. 11s. 1d.

C 2

$$1281 \text{ at } 13d. \frac{1}{4}$$

Facit 70l. 14s. 5d. $\frac{1}{4}$

$$6100 \text{ at } 13d. \frac{1}{2}$$

Facit 343l. 2s. 6d.

$$1210 \text{ at } 13d. \frac{3}{4}$$

Facit 69l. 6s. 5d. $\frac{1}{4}$

$$1210 \text{ at } 14d.$$

Facit 70l. 11s. 8d.

$$1271 \text{ at } 14d. \frac{1}{4}$$

Facit 75l. 9s. 3d. $\frac{3}{4}$

$$6120 \text{ at } 14d. \frac{1}{2}$$

Facit 369l. 15s.

$$1210 \text{ at } 14d. \frac{3}{4}$$

Facit 74l. 7s. 3d. $\frac{1}{2}$

$$1260 \text{ at } 15d.$$

Facit 78l. 15s.

1612

1612 at 15 d. $\frac{1}{4}$

Facit 102 l. 8 s. 7 d.

1210 at 15 d. $\frac{1}{2}$

Facit 78 l. 2 s. 11 d.

7612 at 15 d. $\frac{3}{4}$

Facit 499 l. 10 s. 9 d.

6100 at 16 d.

Facit 406 l. 13 s. 4 d.

7121 at 16 d. $\frac{1}{4}$

Facit 482 l. 3 s. 0 d. $\frac{1}{4}$

1218 at 16 d. $\frac{1}{2}$

Facit 83 l. 14 s. 9 d.

8100 at 16 d. $\frac{3}{4}$

Facit 565 l. 6 s. 3 d.

4128 at 17 d.

Facit 292 l. 8 s.

1250 at 17 d. $\frac{1}{4}$

Facit 88 l. 8 s. 1 d. $\frac{1}{2}$

2340 at 17 d. $\frac{1}{2}$

Facit 170 l. 12 s. 6 d.

3450 at 17 d. $\frac{3}{4}$

Facit 255 l. 3 s. 1 d. $\frac{1}{2}$

4560 at 18 d.

Facit 342 l.

5670 at 18 d. $\frac{1}{4}$

Facit 431 l. 3 s. 1 d. $\frac{1}{2}$

6789 at 18 d. $\frac{1}{2}$

Facit 523 l. 6 s. 4 d. $\frac{1}{2}$

7890 at 18 d. $\frac{3}{4}$

Facit 616 l. 8 s. 1 d. $\frac{1}{2}$

8900 at 19 d.

Facit 704 l. 11 s. 8 d.

9000 at 19 d. $\frac{1}{4}$

Facit 721 l. 17 s.

9876 at 19 d. $\frac{1}{2}$

Facit 802 l. 8 s. 6 d.

8765 at 19 d. $\frac{3}{4}$

Facit 721 l. 5 s. 8 d. $\frac{3}{4}$

7120 at 20 d. $\frac{1}{4}$

Facit 600 l. 15 s.

6543 at 20 d. $\frac{1}{2}$

Facit 558 l. 17 s. 7 d. $\frac{1}{2}$

5432 at 20 d. $\frac{3}{4}$

Facit 469 l. 12 s. 10 d.

4321 at 21 d.

Facit 378 l. 1 s. 9 d.

3210 at 21 d. $\frac{1}{4}$

Facit 284 l. 4 s. 4 d. $\frac{1}{2}$

2100 at 21 d. $\frac{1}{2}$

Facit 188 l. 2 s. 6 d.

1000 at 21 d. $\frac{3}{4}$

Facit 90 l. 12 s. 6 d.

1090 at 22 d. *

Facit 99 l. 18 s. 4 d.

9010 at 22 d. $\frac{1}{4}$

Facit 835 l. 6 s. 0 d. $\frac{1}{2}$

6700 at 22 d. $\frac{1}{2}$

Facit 628 l. 2 s. 6 d.

6812 at 22 d. $\frac{3}{4}$

Facit 645 l. 14 s. 5 d.

1210 at 23 d.

Facit 115 l. 19 s. 2 d.

1800 at 23 d. $\frac{1}{4}$

Facit 174 l. 7 s. 6 d.

6760 at 23 d. $\frac{1}{2}$

Facit 661 l. 18 s. 4 d.

9990 at 23 d. $\frac{3}{4}$

Facit 988 l. 11 s. 10 d. $\frac{1}{2}$

* Note, When the Price of an Integer is 22 d. annex a Cypher to the given Number, and divide by 12 (as at 10 d.) then add both Lines together; the Sum will be the Total in Shillings.

CASE 4.

Q. What must be done with the Price of an Integer, when it is any even Number of Shillings under 20 s. as 6 s. 8 s. &c.

A. Multiply the given Quantity by half of the Price, and double the first Figure of the Product for Shillings, and the rest of the Product will be Pounds.

Note, This Rule is taken from an Operation in Decimals.

EXAMPLES.

486 at 2 s.

1

48 l. 12 s.

769 at 4 s.

2

153 l. 16 s.

7612 at 2 s.

Facit 701 l. 4 s.

1286 at 4 s.

Facit 257 l. 4 s.

D 4

7618

7618 at 6s.

Facit 2285l. 8s.

191 at 8s.

Facit 76l. 8s.

180 at 10s.*

Facit 90l.

171 at 14s.

Facit 119l. 14s.

171 at 16s.

Facit 136l. 16s.

712 at 18s.

Facit 640l. 16s.

* Note, When the Price of an Integer is 10s. you may take half of the given Integers, and it is done; and the Remainder (if there be any) will be 10s.

C A S E 5.

Q. What must be done with the Price of an Integer, when it is any odd Number of Shillings under 20, as 3s. 5s. &c.

A. Multiply the given Integers by the Price, and that Product divide by 20, the Quotient will be the Answer.

E X A M P L E S.

121 at 1s.

Facit 6l. 1s.

121 at 3s.

Facit 18l. 3s.

471 at 5s.*

Facit 117l. 15s.

860 at 7s.

Facit 301l.

612 at 9s.

Facit 275l. 8s.

121 at 11s.

Facit 66l. 11s.

600 at 13s.

Facit 390l.

190 at 15s.

Facit 142l. 10s.

121 at 17s.

Facit 102l. 17s.

100 at 19s.

Facit 95l.

* Note, When the Price of an Integer is 5s. the Work may be done at once, because 5s. is the fourth Part of a Pound,

C A S E 6.

Q. What must be done with the Price of an Integer, when it is Shillings and Pence?

A. 1. If the Shillings and Pence be the aliquot Part of a Pound, it may be done at once, as 6 s. 8 d. is the third of a Pound.

E X A M P L E S

12 at 6 s. 8 d.

Facit 4 l.

69 at 3 s. 4 d.

Facit 11 l. 10 s.

21 at 2 s. 6 d.

Facit 2 l. 12 s. 6 d.

96 at 1 s. 8 d.

Facit 8 l.

2. If the Shillings and Pence be not the aliquot Part of a Pound, or if there be Shillings, Pence, and Farthings, multiply the given Quantity by the Shillings, and take Parts with the rest, and add them together; the Sum will be the Answer in Shillings.

E X A M P L E S.

3 $\frac{1}{4}$ 126 at 9 s. 3 d.

9

1134

316

210 11615 0

58 l. 5 s. 6 d.

86 at 6 s. 10 d.

Facit 29 l. 7 s. 8 d.

10 at 12 s. 4 d.

Facit 6 l. 3 s. 4 d.

30 at 4 s. 9 d.

Facit 7 l. 2 s. 6 d.

73 at 7 s. 6 d.

Facit 27 l. 7 s. 6 d.

70 at 7 s. 4 d. $\frac{3}{4}$ Facit 25 l. 17 s. 8 d. $\frac{1}{2}$ 55 at 4 s. 8 d. $\frac{1}{2}$ Facit 12 l. 18 s. 11 d. $\frac{1}{2}$ 77 at 10 s. 6 d. $\frac{1}{4}$ Facit 40 l. 10 s. 1 d. $\frac{1}{4}$ 12 at 13 s. 10 d. $\frac{1}{2}$

Facit 8 l. 6 s. 6 d.

17 at 17 s. 4 d. $\frac{1}{4}$ Facit 14 l. 15 s. 0 d. $\frac{1}{4}$ 46 at 7 s. 3 d. $\frac{3}{4}$ Facit 16 l. 16 s. 4 d. $\frac{1}{2}$

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CASE 7.

Q. What must be done with the Price of an Integer, when it is Pounds only?

A. Multiply the given Integers by the Price, the Product will be the Answer.

EXAMPLES.

72 at 5 l.	19 at 4 l.
Facit 360 l.	Facit 76 l.
64 at 3 l.	46 at 7 l.
Facit 192 l.	Facit 322 l.

CASE 8.

Q. What must be done with the Price of an Integer, when it is Pounds and Shillings?

A. Multiply the Integers given, by the Pounds; then proceed with the Shillings, if they are even, according to Case 4; but if they are odd, according to Case 5, and add them together; the Total will be the Answer.

EXAMPLES.

26 at 4 l. 8 s.	48 at 7 l. 10 s.
4	Facit 360 l.
104	26 at 11 l. 14 s.
10 8	Facit 304 l. 4 s.
114 l. 8 s.	15 at 4 l. 13 s.
49 at 3 l. 7 s.	Facit 69 l. 15 s.
7	17 at 9 l. 15 s.
210 3 4 13	Facit 165 l. 15 s.
17 3	16 at 3 l. 6 s.
147	Facit 52 l. 16 s.
164 l. 3 s.	
36 at 5 l. 13 s.	
Facit 203 l. 8 s.	

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Q. *What is the Amount?*

A. It is the *Principal* and *Interest*.

Q. *What other Things is Interest applicat.*

A. It is applied to *Commission* or *Provision*, *Broking*, and *Insurance*, which have no respect to *Time*.

C A S E I.

Q. *How do you find the Interest of any given Sum for a Year?*

A. Multiply the *Principal* by the *Rate per Cent.* and divide that *Product* by 100, the *Quotient* is the *Interest* required.

Q. *How do you find the Interest of any given Sum for several Years?*

A. Multiply the *Interest* for one *Year* by the *Number of Years* given in the *Question*; the *Product* will be the *Answer*.

E X A M P L E S.

1. If 100 *l.* in one *Year's Time* yield 5 *l.* *Interest*, what will 486 *l.* yield in the same *Time*? *Ans.* 24 *l.* 6 *s.*

$$\begin{array}{r} 1. \\ 486 \\ \times 5 \\ \hline 2430 \\ 20 \\ \hline 600 \end{array}$$

2. What is the *Interest* of 220 *l.* for a *Year*, at 4 *per Cent.* *per Ann.*? *Ans.* 8 *l.* 16 *s.*

3. What is the *Interest* of 76 *l.* for two *Years*, at 5 *per Cent.* *per Ann.*? *Ans.* 7 *l.* 12 *s.*

4. What is the *Amount* of 400 *l.* for 12 *Years*, at 6 *per Cent.* *per Ann.*? *Ans.* 688 *l.*

Of *Factors Allowances*, commonly called
Commission or Provision.

Q. *What is Commission or Provision?*

A. It is an *Allowance* from *Merchants* to their *Factors* or *Agents* beyond the *Sea*, in the *buying* or *selling* of any sort of *Goods*; and is a certain *Rate per Cent.* according to the *Custom* of the *Country* where the *Factor* resides.

E X A M P L E S.

5. My *Factor* sends me *Word*, that he has bought *Goods* to the *Value* of 500 *l.* 13 *s.* 6 *d.* upon my *Account*; I demand what his *Commission* comes to, at $3\frac{1}{2}$ *per Cent.*? *Ans.* 17 *l.* 10 *s.* 5 *d.* 2 *qrs.* $\frac{68}{100}$.

6. My

... upon my Account, the
 ... demand for his Commission,
 ... *Ans.* 22 l. 14 s. 1 d. 3 gr. $\frac{1}{100}$.
 ... my Correspondent $1\frac{3}{4}$ per Cent. for Pro-
 ... may he demand on the Disbursement of 704 l.
 ... *Ans.* 12 l. 6 s. 6 d. $\frac{64}{100}$.

C A S E 2.

Q. How do you find the Interest of any Sum for $\frac{1}{2}$, $\frac{1}{4}$, or $\frac{3}{4}$ of a Year, besides the Number of Years given in the Question?

A. For $\frac{1}{4}$ of a Year, take a fourth Part of the Interest for one Year; for $\frac{1}{2}$ a Year, take half of the Interest for one Year; for $\frac{3}{4}$ of a Year, take the Parts compounded of $\frac{3}{4}$ and add them to the Interest for the rest of the Time; the Sum will be the Interest required.

E X A M P L E S.

1. What is the Interest of 200 l. for 3 Years and $\frac{3}{4}$, at 5 per Cent. per Annum? *Ans.* 37 l. 10 s.

200	$\frac{1}{2}$	$\frac{1}{2}$	10
5			3
1000	$\frac{1}{4}$	$\frac{1}{2}$	30
			5
			2 10

37 10

2. What is the Interest of 468 l. 12 s. 4 d. for 1 Year and $\frac{3}{4}$, at 6 per Cent. per Annum? *Ans.* 49 l. 4 s. 1 d.

3. What is the Interest of 112 l. 10 s. 4 d. for 5 Years and $\frac{1}{2}$, at 6 per Cent. per Annum? *Ans.* 37 l. 2 s. 6 d. +

4. What is the Interest of 468 l. for 4 Years and $\frac{1}{4}$, at 6 per Cent. per Annum? *Ans.* 119 l. 6 s. 8 d. $\frac{3}{4}$.

5. What is the Interest of 1000 l. for 2 Years $\frac{3}{4}$, at 4 per Cent. per Annum? *Ans.* 110 l.

Of B R O K A G E.

Q. What is Brokage?

A. It is an Allowance made to Persons called *Brokers*, at a certain Rate per Cent. for finding Customers, and selling to them the Goods of other Men, whether Strangers or Natives.

Q. How do you find the Brokage of any Sum?

A. Divide the given Sum by 100, and take Parts from the Quotient with the Rate per Cent.

E X A M -

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EXAMPLES.

6. What is the Brokage of 700 *l.* 14 *s.* 6 *d.* at 4 *s.* per Cent.

Ans^r. 1 *l.* 8 *s.* 0 *d.* $\frac{1}{4}$.

<i>l.</i>	<i>s.</i>	<i>d.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
700	14	6	4	$\frac{1}{2}$	7	0	$1\frac{1}{2}$
20					1	8	$0\frac{1}{4}$
014							
12							
174							
4							
296							

7. What may a Broker demand for Brokage, when he sells Goods to the Value of 500 *l.* 10 *s.* 7 *d.* and I allow him 7 *s.* per Cent. ? Ans^r. 1 *l.* 15 *s.* 0 *d.* $\frac{1}{4}$.

8. Suppose I employ a Broker, who sells Goods to the Value of 909 *l.* 14 *s.* 10 *d.* what is the Brokage at 6 *s.* 6 *d.* per Cent. ? Ans^r. 2 *l.* 19 *s.* 1 *d.* $\frac{1}{4}$.

Note, If the Brokage should be 1 *l.* or more per Cent. the Operation will be the same with that in Factors Allowances.

CASE 3.

Q. How is the Interest of any Sum found, when the Rate per Cent. is $\frac{1}{4}$, $\frac{1}{2}$, or $\frac{3}{4}$ more than the Pounds given in the said Rate ?

A. Multiply the Principal by the Pounds, in the Rate per Cent. as before ; and let the Parts for $\frac{1}{4}$, $\frac{1}{2}$, or $\frac{3}{4}$, be taken from the Principal, and added to that Product ; then proceed according to Case 1 or 2.

EXAMPLES.

1. What is the Interest of 400 *l.* for 2 Years, at $5\frac{1}{2}$ per Cent. per Annum ? Ans^r. 44 *l.*

2. What is the Interest of 120 *l.* for a Year, at $4\frac{1}{2}$ per Cent. per Annum ? Ans^r. 5 *l.* 8 *s.*

3. What is the Amount of 690 *l.* for 3 Years, at $4\frac{1}{4}$ per Cent. per Annum ? Ans^r. 777 *l.* 19 *s.* 6 *d.*

4. What is the Amount of 120 *l.* 10 *s.* for 2 Years and an half, at $4\frac{3}{4}$ per Cent. per Annum ? Ans^r. 134 *l.* 16 *s.* 1 *d.* $\frac{3}{4}$.

5. What is the Interest of 300 *l.* for 5 Years and 3 Quarters, at $3\frac{1}{2}$ per Cent. per Annum ? Ans^r. 64 *l.* 13 *s.* 9 *d.*

CASE

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C A S E 4.

do you find the Interest of any Sum, for a certain Weeks?

A. As 52 Weeks

Are to the Interest of the given Sum for a Year :

So are the Weeks given,

To the Interest required.

E X A M P L E S.

1. What is the Interest of 400 *l.* for a Week, at 5 *per Cent. per Annum*? *Ans.* 7 *s.* 8 *d.* 1 *qr.* $\frac{1}{2}$.

2. What is the Interest of 126 *l.* 12 *s.* for 16 Weeks, at 4 $\frac{1}{2}$ *per Cent. per Annum*? *Ans.* 1 *l.* 15 *s.* 0 *d.* 2 *qrs.* $\frac{4}{5}$.

3. What is the Amount of 500 *l.* for 20 Weeks, at 3 $\frac{1}{2}$ *per Cent. per Annum*? *Ans.* 506 *l.* 14 *s.* 7 *d.* 1 *qr.* $\frac{3}{4}$.

C A S E 5.

Q. How is the Principal found, when the Amount, Time, and Rate per Cent. are given?

A. As the Amount of 100 *l.* at the Rate and Time given Is to 100 *l.* :

So is the Amount given,

To the Principal required.

E X A M P L E S.

1. What Principal being put to Interest for 9 Years, at 5 *per Cent. per Annum*, will amount to 725 *l.*? *Ans.* 500 *l.*

2. What Principal being put to Interest for 7 Years, will amount to 793 *l.* 12 *s.* at 4 *per Cent. per Annum*? *Ans.* 620 *l.*

3. What Sum being put to Interest, will amount to 520 *l.* 16 *s.* in 8 Years, at 3 *per Cent. per Annum*? *Ans.* 420 *l.*

C A S E 6.

Q. How is the Rate per Cent. found, when the Amount, Time and Principal are given?

A. 1. As the Principal

Is to the Interest for the whole Time :

So is 100 *l.*

To its Interest for the same Time.

2. Divide the Interest last found, by the Time, and the Quotient will be the Rate per Cent. -

E X A M P L E S.

1. At what Rate of Interest *per Cent.* will 500 *l.* amount to 725 *l.* in 9 Years Time? *Ans.* 5 *per Cent.*

2. At what Rate of Interest *per Cent.* will 620 *l.* amount to 793 *l.* 12 *s.* in 7 Years? *Ans.* 4 *per Cent.*

3. A

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3. At what Rate of Interest *per Cent.* will 420.
520 *l.* 16 *s.* in 8 Years? *Ans.* 3 *per Cent.*

C A S E 7.

Q. How is the Time found, when the Principal, Amount, and Rate *per Cent.* are given?

A. As the Interest of the Principal for 1 Year at the given Rate Is to one Year :

So is the whole Interest,

To the Time required.

E X A M P L E S.

1. In what Time will 500 *l.* amount to 725 *l.* at 5 *per Cent.* *per Annum*? *Ans.* 9 Years.

2. In what Time will 620 *l.* amount to 793 *l.* 12 *s.* at 4 *per Cent.* *per Annum*? *Ans.* 7 Years.

3. In what Time will 420 *l.* amount to 520 *l.* 16 *s.* at 3 *per Cent.* *per Annum*? *Ans.* 8 Years.

Q. How are the Questions in the foregoing Cases proved?

A. Cases 1, 5, 6 and 7 do exactly prove each other, by varying the Questions: Yet all of them except Case 5; and the 1st, 2d, 5th, 6th, and 7th Questions in Case 1; and the 6th, 7th, and 8th, in Case 2, may as truly be answered by the Double Rule of Three, of which more hereafter.

Note 1. The 1st, 2d, 5th, 6th, and 7th Questions, in Case 1; and the 6th, 7th, and 8th, in Case 2, are to be proved by the Single Rule of Three.

2. Case 5th, cannot be answered by the Double Rule of Three, because the Principal is not known in the Question, and therefore there can be no Deduction of it from the Amount, to know the Interest, which must first be done.

Of Simple Interest for Days.

Q. How do you find the Interest for any Number of Days?

A. Multiply the Pence of the Principal by the Days, and by the Rate of Interest for a Dividend, and 365 by 100 for a Divisor, the Quotient will be the Answer in Pence.

Q. How are the following Questions proved?

A. As 365 Days

Are to the Interest of the given Sum for a Year :

So is the Time proposed,

To the Interest required.

E X A M P L E S.

1. What is the Interest of 120 *l.* for 126 Days, at 4 *per Cent.* *per Annum*? *Ans.* 1 *l.* 13 *s.* 1 *d.* 2 *qrs.* $\frac{258}{365}$.

2. What is the Interest of 126 *l.* for 145 Days, at 6 *per Cent.* *per Annum*? *Ans.* 3 *l.* 0 *s.* 0 *d.* 3 *qrs.* $\frac{57}{365}$.

3. What

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It is the Interest of 100*l.* from June 1, 1771, to June 1, 1772, which is Leap Year, at 5 per Cent. per Annum? *Ans.* 3*l.* 17*s.* 6*d.* 1 *qr.* $\frac{235}{365}$.

4. What is the Interest of 200*l.* from August 14. to December 19 following, at 6 per Cent. per Annum? *Ans.* 4*l.* 4*s.* 1*d.* 3 *qrs.* $\frac{325}{365}$.

5. What is the Interest of 10*l.* for 25 Days, at 5 per Cent. per Annum? *Ans.* 8*d.* $\frac{305}{365}$.

6. What is the Interest of 40*l.* for 40 Days, at 4 per Cent. per Annum? *Ans.* 3*s.* 6*d.* $\frac{305}{365}$.

See more of Simple Interest in Decimals.

Of Compound INTEREST.

Q. What is Compound Interest?

A. Compound Interest is that which arises from any Principal and its Interest put together, as the Interest still becomes due; and for that Reason it is called Interest upon Interest, or Compound Interest.

Q. Is it lawful to let out Money at Compound Interest?

A. No: Yet in purchasing of Annuities or Pensions, and Lease in Reversion, it is very usual to allow Compound Interest to the Purchaser for his ready Money; and therefore it is very necessary to understand it.

Q. How do you find the Compound Interest of any given Sum for any Number of Years?

A. 1. Find the Amount of the given Sum by Simple Interest for the first Year, which is the Principal for the second Year, then find the Amount of that Principal for the second Year, and that is the Principal for the third Year; and so on for any Number of Years given.

2. Subtract the given Sum from the last Amount, and the Remainder is the Compound Interest required.

EXAMPLES.

1. What Sum will 450*l.* amount to in 3 Years, at 5 per Cent. per Annum, Compound Interest? *Ans.* 520*l.* 18*s.* 7 $\frac{1}{2}$ *d.*

2. What will 400*l.* amount to in 4 Years, at 6 per Cent. per Annum, Compound Interest? *Ans.* 504*l.* 19*s.* 9 $\frac{1}{4}$ *d.*

3. What will 480*l.* amount to in 6 Years, at 5 per Cent. per Annum, Compound Interest? *Ans.* 643*l.* 4*s.* 10 $\frac{1}{2}$ *d.*

4. What will 500*l.* amount to in 4 Years, at $4\frac{1}{4}$ per Cent. per Annum, Compound Interest? *Ans.* 590*l.* 11*s.* 5 $\frac{1}{2}$ *d.*

5. What is the Compound Interest of 400*l.* 10*s.* at $3\frac{1}{2}$ per Cent. per Annum for 3 Years? *Ans.* 43*l.* 10*s.* 9 $\frac{1}{2}$ *d.*

Note, See more of Compound Interest in Decimals.

OF REBATE or DISCOUNT.

Q. WHAT is Rebate or Discount?

A. Rebate or Discount is when a Sum of Money due at any Time to come, is satisfied by paying so much present Money, as being put out to Interest, would amount to the given Sum in the same Space of Time.

Q. How is the Operation perform'd?

- A. 1. As 12 Months
Are to the Rate per Cent. :
So is the Time proposed
To a fourth Number.
2. Add that fourth Number to 100 l.
3. As that Sum
Is to the fourth Number :
So is the given Sum
To the Rebate.
4. Subtract the Rebate from the given Sum
the Remainder is the present Worth.
3. As that Sum
Is to 100 l. :
So is the given Sum
To the present Payment.
4. Subtract the present Payment from the given Sum, and the Remainder is the Rebate.

Q. How do you prove Questions in Rebate?

A. Find the Amount of the present Payment at the Time and Rate per Cent. given, and that will be equal to the given Sum.

EXAMPLES.

1. What is the Rebate of 795 l. 11 s. 2 d. for 11 Months, at 6 per Cent.? *Ans*w. 41 l. 9 s. 5 d. 3 qrs. $\frac{1}{2} \frac{5}{5} \frac{7}{2}$.
2. What is the present Worth of 161 l. 10 s. for 19 Months, at 5 per Cent.? *Ans*w. 149 l. 13 s. 0 d. $\frac{3}{4}$.
3. Sold Goods for 795 l. 11 s. 2 d. to be paid 4 Months hence, what is the present Worth, at $3\frac{1}{2}$ per Cent.? *Ans*w. 86 l. 7 s. 8 d. $\frac{1}{4}$.
4. What is the present Worth of 4000 l. payable 11 Months, at $4\frac{3}{4}$ per Cent.? *Ans*w. 3862 l. 8 s. 0 d. $\frac{1}{2}$.
5. How much ready Money for a Note of 18 l. due 6 Months hence, at 5 per Cent.? *Ans*w. 16 l. 18 s. 10 d.
6. Suppose 810 l. were to be paid 3 Months hence, allow 7 per Cent. Discount, what must be paid in hand? *Ans*w. 80

7. If a Legacy of 1000*l.* is left me *July* 24, 1771, to be paid on the *Christmas-Day* following; what must I receive, when I allow 6 *per Cent* for present Payment? *Answ.* 975 *l.* 3 *s.* 1 *d.*

8. Being obliged by a Bond bearing date *August* 29, 1771, to pay next *Midsummer* (which is Leap Year) 326 *l.* what must I pay down, if they allow Discount after the Rate of 8 *per Cent.*? *Answ.* 305 *l.* 16 *s.* 6 *d.* $\frac{1}{4}$.

9. Sold Goods for 312 *l.* to be paid at two three Months, (that is, half at 3 Months, and the other half at 3 Months after that) what must be discounted for the present Payment, at 5 *per Cent.*? *Answ.* 5 *l.* 14 *s.* 7 *d.*

10. Sold Goods for 300 *l.* to be paid at three two Months, (that is, one third at 2 Months, one third at 4 Months, and one third at 6 Months) what must be discounted for present Payment at 4 *per Cent.*? *Answ.* 3 *l.* 18 *s.* 9 *d.*

11. What is the present Worth of 100 *l.* at 5 *per Cent.* payable at two four Months? *Answ.* 97 *l.* 11 *s.* 4 *d.* $\frac{1}{2}$

2. I would know the present Worth of 150 *l.* payable at three Months, at 5 *per Cent.* Discount? *Answ.* 145 *l.* 3 *s.* 9 *d.* $\frac{1}{4}$

What is the present Worth of 200 *l.* at 4 *per Cent.* pay-follows, *viz.* 100 *l.* at 2 Months; 50 *l.* at 3 Months; 50 *l.* at 5 Months? *Answ.* 198 *l.* 0*s.* 6*d.*

OF EQUATION of PAYMENTS.

The common Way.

Q. **W**HAT is Equation of Payments?

A. When several Sums of Mony, to be paid at different Times, are reduced to one mean Time for the Payment of the Whole, without Loss to Debtor or Creditor, this is called Equation of Payments.

Q. Wherein may the Debtor or Creditor be said to suffer Loss, when the Debt is paid?

A. 1. When one mean Time is assigned for the Payment of the whole Debt, and the Mony is not paid till some Time after; then the Debtor suffers Loss by paying not only the principal, or Sum due, but also the Interest of that Sum for the Forbearance, at 3, 4, or more *per Cent.* as they shall. Likewise, if the Mony be paid before it is due, then the Creditor suffers Loss by allowing so much *per Cent.* by the day, for the Time of prompt Payment.

2. The

2. The *Loss* to either Party, may be in reducing the several Times of Payment to one, which is not the true equated Time; and then if the Payment be made after the true Time, the *Creditor* suffers *Loss*, because he receives no *Interest* for it: If the Time agreed on be before the true Time, then the *Debtor* suffers *Loss*, because he receives no *Interest* for his early Payment.

Q. How is the Operation wrought?

A. Multiply each Payment by its Time, and divide the Sum of all the Products by the whole Debt, the Quotient is the equated Time.

EXAMPLES.

1. A owes B 100 *l.* whereof 50 *l.* is to be paid at 2 Months, and 50 *l.* at 4 Months; but they agree to reduce them to one Payment, when must the whole be paid? *Ans.* 3 Months.

2. A Merchant hath owing him 300 *l.* to be paid as follows: 50 *l.* at 2 Months, 100 *l.* at 5 Months, and the rest at 8 Months; and it is agreed to make one Payment of the Whole; I demand when that Time must be? *Ans.* 6 Months.

3. F owes to H 1000 *l.* whereof 200 *l.* is to be paid present, 400 *l.* at 5 Months, and the rest at 10 Months, but they agree to make one Payment of the Whole; I demand the equated Time? *Ans.* 6 Months.

4. K is indebted to L a certain Sum, which is to be discharged at 4 several Payments, that is $\frac{1}{4}$ at 2 Months, $\frac{1}{4}$ at 4 Months, $\frac{1}{4}$ at 6 Months, and $\frac{1}{4}$ at 8 Months; but they agreeing to make but one Payment of the Whole, the equated Time is therefore demanded? *Ans.* 5 Months.

5. H bought of X a Quantity of Goods upon Trust, for which H was to pay $\frac{1}{3}$ of the Debt every 3 Months, till the Whole should be discharged; but they afterwards agreed to pay the Whole at one equated Time, the Time is demanded? *Ans.* 6 Months.

6. W owes Z a Sum of Money, which is to be paid, $\frac{1}{2}$ present, $\frac{1}{4}$ at 4 Months, and the rest at 8 Months, what is the equated Time for the Whole? *Ans.* 3 Months.

7. P owes Q 420 *l.* which will be due 6 Months hence; but P is willing to pay him 60 *l.* now, provided he can have the rest forborn a longer Time: It is agreed on; the Time of forbearance therefore is required? *Ans.* 7 Months.

Note, This Question is in Reverse Proportion. See more of this Rule in Decimals.

OF B A R T E R.

Q. **W**HAT is Barter?

A. Barter is the Exchanging of one Commodity for another, and informs Merchants so to proportion their Quantities, as that neither may sustain Loss.

Q. How do you prove Questions in Barter?

A. By changing the Order of them.

E X A M P L E S.

1. How much Sugar, at 9 d. per lb. must be given in Barter for 6 C. $\frac{1}{2}$ of Tobacco, at 14 d. per lb.? *Answ.* 10 C. 0 qrs. 12 lb.

2. What Quantity of Tea, at 10 s. per lb. must be given in Barter for 1 C. of Chocolate, at 4 s. per lb.? *Answ.* 44 lb. 12 oz.

3. How much Rice at 28 s. per C. wt. must be bartered for C. $\frac{1}{2}$ of Raisins, at 5 d. per lb.? *Answ.* 5 C. 3 qrs. 9 lb.

4. A and B bartered: A had 5 C. of Sugar, at 6 d. per lb. which he gave to B for a Quantity of Cinnamon, at 10 s. 8 d. per lb. I demand how much Cinnamon B gave A? *Answ.* 26 lb. 4 oz.

5. B delivered 3 Hbds. of Brandy, at 6 s. 8 d. per Gallon to C for 126 Yards of Cloth: what was the Cloth per Yard? *Answ.* 10 s.

6. A and B bartered: A had 12 C. of Sugar, worth 4 s. per lb. for which B gave him 1 C. $\frac{3}{4}$ of Cinnamon; I demand how B rated his Cinnamon per lb.? *Answ.* 27 d. $\frac{84}{100}$.

7. A hath Linen Cloth worth 20 d. an Ell ready Money but in Barter he will have 2 s. B hath Broad Cloth worth 14 d. per Yard ready Money, at what Price ought the Broad Cloth to be rated in Barter? *Answ.* 17 s. 4 d. 3 qrs. $\frac{4}{10}$ per Yard.

8. A and B bartered: A had 41 C. wt. of Hops, at 30 s. per C. for which B gave him 20 l. in Money, and the rest in Prunes at 5 d. per lb. I demand how many Prunes B gave A, besides the 20 l.? *Answ.* 17 C. 3 qrs. 4 lb.

9. C hath Candles, at 6 s. per Dozen ready Money; but in Barter he will have 6 s. 6 d. per Dozen; D hath Cotton at 9 d. per lb. ready Money; I demand what Price the Cotton must be at in Barter; also now much Cotton must be bartered for 100 Dozen of Candles? *Answ.* The Cotton is 9 d. 3 qrs. 1 lb. in Barter; and 7 C. 0 qrs. 16 lb. of Cotton must be given for 100 Dozen of Candles.

Of LOSS and GAIN.

Q. WHAT is Loss and Gain?

A. Loss and Gain is a Rule which teacheth Merchants what they shall gain or lose in the Sale of their Goods, having the Price that they bought them for, and the Price for which they are to be sold, both known.

Q. How are the following Questions proved?

A. Let them be varied.

EXAMPLES.

1. Bought 18 C. of Cheese, at 28 s. per C. which I sell out again at 3 d. $\frac{1}{2}$ per lb. what is the Profit in the Whole? *Answ.* 4 l. 4 s.
2. If I buy Deals in, at 20 d. a-piece, and sell them again at 17 d. what shall I lose by 120 Dozen? *Answ.* 18 l.
3. Hats bought at 4 s. a-piece, and sold again at 4 s. 9 d. what is the Profit in laying out 100 l.? *Answ.* 18 l. 15 s.
4. Bought 19 Fother of Lead, at 14 s. per C. what is gained by the Whole, sold out at 4 d. per lb.? *Answ.* 432 l. 5 s.
5. Bought 60 Reams of Paper, at 15 s. per Ream, what is the Loss in the whole Quantity, at 4 per Cent.? *Answ.* 1 l. 16 s.
6. Bought 7 Tuns of Wine, at 17 l. per Hhd. which I sell again at 1 s. per Pint; I demand the whole Gain, and the Gain per Cent.? *Answ.* 229 l. 12 s. whole Gain; and 48 l. 4 s. 8 d. $\frac{229}{478}$ the Gain per Cent.
7. If I sell 500 Deals at 15 d. a-piece, and 9 l. per Cent. Loss; what do I lose in the whole Quantity? *Answ.* 2 l. 16 s. 3 d.
8. Bought 3 Oxen for 24 l. 10 s. which I sell again for 2 s. per Stone; what ought the 3 Oxen to weigh together, the Hides and Offal being the only clear Gain? *Answ.* 245 Stone.
9. A Draper bought 100 Yards of Broad Cloth, for which he gave 56 l. I desire to know how he must sell it per Yard, to gain 19 l. in the Whole? *Answ.* 15 s. per Yard.
10. A Draper bought 100 Yards of broad Cloth for 56 l. I demand how he must sell it per Yard, to gain 15 l. in laying out 100 l.? *Answ.* 12 s. 10 d. 2 qrs. $\frac{24}{100}$.

Of FELLOWSHIP.

HOW many Sorts of Fellowship are there?

A. Two: Single and Compound.

Of SINGLE FELLOWSHIP.

Q. What is Single Fellowship?

A. Single Fellowship is when the Stocks of each Partner contribute for an equal Term of Time.

E

Q. What

Q. *What is the Rule?*

A. As the Sum of the several Stocks,
Is to the Total Gain or Loss.
So is each Man's Share in Stock,
To his Share of the Gain or Loss.

Q. *How is this Rule proved?*

A. Add all the Shares together, and the Sum will be equal to the given Gain or Loss.

Note, *This Way of proving Fellowship will not hold good always: For if an Error should be committed in the Beginning of the Work, and carried on thro' the whole Operation, yet the same will prove, tho' each Man's Share of the Gain or Loss assigned him by that Operation, be either more or less than his true Share. The most exact Method, then, that I would propose, tho' something more tedious, is to change the Order of the Question, and put each Man's Share of the Gain or Loss in the Place of his Stock first laid out, and make the Sum of the Stocks stand in the Place of the whole Gain or Loss, and then it will be,*

As the Total Gain or Loss,
Is to the Sum of the several Stocks:
So is each Man's Share of the Gain or Loss
To his particular Share in Stock.

Q. *What else doth this Rule belong to beside Fellowship?*

A. By it the Estate of a Bankrupt may be divided among his Creditors: Also Legacies may be adjusted, when there is a Deficiency of Assets or Effects.

EXAMPLES.

1. *A and B were Sharers in a Parcel of Merchandize, in the Purchase of which, A laid out 3 l. and B 7 l. and the Commodity being sold, they find their clear Gain amount to 25 s. what Part of it must each Man have? Answ. A must have 7 s. 6 d. and B 17 s. 6 d.*

2. *A, B, and C, trading together, gain'd 120 l. which is to be shar'd according to each Man's Stock; A put in 40 l. B 300 l. and C 160 l. what is each Man's Share? Answ. A 28 l. B 60 l. C 32 l.*

3. *Three Merchants trading to Virginia, lost Goods to the Value of 800 l. Now if A's Stock was 1200 l. B's 400 l. and C's 2000 l. what Sum did each Man lose? Answ. A lost 120 l. B 40 l. C 200 l.*

4. *Three Merchants traded together, and they put into one common Stock 1000 l. each Man, and gained 600 l. how much must each Man have? Answ. 200 l. each Man.*

5. *Four Men traded with a Stock of 800 l. and they gain'd in two Years Time twice as much and 40 l. over: A's Stock was 140 l. B's 260 l. C's 300 l. I demand D's Stock, and what each Man gain'd by Trading? Answ. D's Stock was 100 l. and he gain'd 287 l. B 533 l. C 615 l. and D 205 l.*

6. *A*, *B*, and *C*, trading to *Guinea* with 480*l.* 680*l.* and 840*l.* in three Years Time did gain 1010*l.* how much is each Man's Share of the Gain? *Ans.* *A* 242*l.* 8*s.* *B* 343*l.* 8*s.* *C* 424*l.* 4*s.*

7. *A*, *B*, and *C*, freighted a Ship from the *Canaries* to *England*, with 108 Tons of Wine, of which *A* had 48; *B* 36; *C* 24; but by reason of bad Weather, they were obliged to cast 45 Tons overboard; how much must each Man sustain of the Loss? *A* 20 Tuns, *B* 15 Tuns, *C* 10 Tuns.

8. A Merchant is indebted to *S* 70*l.* to *T* 400*l.* to *V* 140*l.* 12*s.* 6*d.* but upon his Decease, his Estate is found to be worth no more than 409*l.* 14*s.* how must it be divided among his Creditors? *Ans.* *S* must have 46*l.* 19*s.* 3*d.* 3*qrs.*

<i>T</i>	-	-	268	7	7	1	141750
<i>V</i>	-	-	94	7	0	2	146550
							77250
							146550
							77250
							146550

9. If the Mony and Effects of a Bankrupt amount to 1400*l.* 14*s.* 6*d.* and he is indebted to *A* 742*l.* 12*s.* to *B* 641*l.* 19*s.* 8*d.* and to *C* 987*l.* 19*s.* 9*d.* how must it be divided among them? *Ans.* *A* must have 438*l.* 8*s.* 4*d.* 1*qr.*

<i>B</i>	-	-	-	379	0	3	3	303527
<i>C</i>	-	-	-	583	5	9	3	569417
								133361
								569417
								107529
								569417

Of COMPOUND FELLOWSHIP.

Q. What is Compound Fellowship?

A. Compound Fellowship is when the Stocks continue an unequal Term of Time.

Q. What is the Rule?

1. Multiply each Man's Stock and Time together.
2. Add the several Products thence arising together.
3. As the Sum of those Products,
Is to the whole Gain or Loss:
So is each Product,
To its Share of the Gain or Loss.

Q. How is this Rule proved?

A. As in Single Fellowship.

EXAMPLES.

1. Three Merchants traded together: *A* put in 120*l.* for Months; *B* 100*l.* for 15 Months; and *C* 100*l.* for 14 months; and they gain'd 100*l.* how must it be divided?

Ans. *A* must have 26*l.* 9*s.* 4*d.* 3*qrs.*

<i>B</i>	-	-	-	39	4	3	3	3820
<i>C</i>	-	-	-	34	6	3	1	4080
								240
								4080
								720
								4080

E 2

2. Three

3. Three Merchants join in Trade: *A* put in 400 *l.* for 9 Months; *B* 680 *l.* for 5 Months; and *C* 120 *l.* for 12 Months; but by Misfortune lost Goods to the Value of 500 *l.* what must each Man sustain of the Loss?

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>grs.</i>
Answ. {	<i>A</i> must lose	213	5	4	3 $\frac{2840}{8440}$.
	<i>B</i> - - -	201	8	5	0 $\frac{7840}{8440}$.
	<i>C</i> - - -	85	6	1	3 $\frac{6200}{8440}$.

3. *A*, *B*, and *C*, hold a Pasture in common, for which they pay 20 *l.* per Annum. In this Pasture *A* had 40 Oxen for 76 Days; *B* had 36 Oxen for 50 Days, and *C* had 50 Oxen for 90 Days. I demand what Part every of these Tenants ought to pay of the 20 *l.*?

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>grs.</i>
Answ. {	<i>A</i> ought to pay	6	10	2	1 $\frac{2340}{9340}$.
	<i>B</i> - - - - -	3	17	1	0 $\frac{2000}{9340}$.
	<i>C</i> - - - - -	9	12	8	2 $\frac{5000}{9340}$.

OF EXCHANGE.

Q. **W**HAT is Exchange?

A. Exchange is the giving the Money, Weight, or Measure of one Country, for the like Value in Bills, Money, Weight or Measure of another Country.

Q. What is the Course of Exchange?

A. It is the Value of Money agreed on among Merchants.

Q. Is the Course of Exchange always the same?

A. No: The Course of Exchange rises or falls almost every Day, according as Money is plenty or scarce; or according to the Time allowed for Payment of the Money in Exchange; and then the Value is said to be above or under *Par*.

Q. What is the Par of Exchange?

A. It is the intrinsic Value of any Foreign Money compared with Sterling Money.

Q. What is the Agio?

A. It is a Term used in some Countries abroad, especially in *Italy*, but never in *England*; and signifies the Difference between the Value of Bank-Notes or Bank-Money, and Current-Money, in such Places; that is, it is the Difference between the best Money used in the Terms of Exchange; and the worst used in Payment for Goods.

Q. What is meant by Bank-Notes or Bank-Money?

A. Bank-Notes are obtained from foreign Bankers, for Money lodged in their Banks, which Money is called Bank-Money.

Q. What is Current-Money?

A. It is such as passes from Hand to Hand, in the receiving and paying such Sums as are due from one Man to another; commonly called *Running Cash*.

Q. *What is Usance?*

A. It is a certain Time allowed for the Payment of Bills of Exchange; but different according to the Usage or Custom of the Place where the Bill is made, compared with the Distance of that Place on which the Bill is drawn; that is, the nearer the Place, on which the Bill is drawn, is to the Place where it was drawn, the Time is the shorter; but the farther those Places are from each other, the Length of Time allow'd for the Payment of that Bill, from the Date of it, is the greater.

Note, *Bills are payable five Ways, viz.*

1. *At Sight.*
2. *At so many Days after Sight.*
3. *At Usance, or a certain Length of Time agreed on between the two Places*
4. *At Double Usance, which is double the Time agreed on between the two Places.*
5. *At Marts or Fairs; which is to be understood at some certain Days accounted for Fairs in the same Places where the Bills are made payable.*

Q. *What are Days of Grace?*

A. In London it is customary to allow three Days to the Time mentioned in the Bill, which are called Days of Grace, on the last Day of which (if it be not on a Sunday, but if it is, on Saturday) the Bill must be demanded, and if not then paid, must be immediately protested.

Note, *In some Places they allow a larger Number of Days of Grace, than we do at London; and in others none at all.*

Q. *How are Questions in Exchange proved?*

A. By changing the Order of them.

C A S E I.

Q. *What Places does London exchange with in Dollars, or Pieces of Eight of Mexico?*

A. With Madrid and Cadiz in Spain, and with Genoa, and Leghorn in Italy.

Q. *How do they keep their Accompts in Spain?*

A. In Rials and Marvedies.

Note, 372 Marvedies make 1 Rial.

8 Rials. — — — 1 Piece of Eight.

Q. *What is the Par of Exchange between London and Spain?*

A. The Par of the Mony between London and Spain, is, that 100 Rials are exactly equal to 51 $\frac{1}{2}$ Sterling; consequently 1 Rial is worth 6 d. 1 qr $\frac{2}{3}$.

Note 1, Spain gives to London 1 Dollar or Piece of Eight for an uncertain Number of Pence Sterling.

2. In Spain they allow 14 Days of Grace.

E 3.

Q. *How*

Q. How do they keep their Accounts in Italy?

A. In Livres, Sols, and Denier; some few Cities excepted.

Note 1. 12 Deniers make 1 Sol.

20 Sols ——— 1 Livre.

5 Livres ——— 1 Piece of Eight at Genoa.

6 Livres ——— 1 Piece of Eight at Leghorn.

2. The Uſance of Genoa to London is 3 Months after Date.

3. At Genoa they allow 30 Days of Grace.

EXAMPLES.

1. What is the Amount of 63 l. Sterling in Pieces of Eight, at 56 d. per Piece? *Anſw.* 270 Pieces of Eight.

2. A Factor hath ſold Goods at Cadiz for 1468 Pieces of Eight, at 4 s. 6 d. 2 grs. per Piece; how much Sterling is the Sum? *Anſw.* 333 l. 7 s. 2 d.

A Bill of Exchange, viz. Leghorn on London.

Leghorn, July 31, 1771, for 786 Pieces of Eight of Mexico, at 55 d. Sterling per Piece of Eight, at 3 Months.

Three Months after Date, pay this my firſt of Exchange to Mr. James La Morte, or Order, Seven Hundred and Eighty-fix Pieces of Eight of Mexico, for the Value received of himſelf, at 55 d. Sterling per Piece, and place it to Accompt, as per Advice from

Your humble Servant,

To Mr. William Mayhew,
Merchant in London.

James Douglas

How much Mony muſt be received in England for this Bill?
Anſw. 180 l. 2 s. 6 d.

CASE 2.

Q. What Place does London exchange with in Ducats?

A. With Venice in Italy.

Note, 6 Solidi make 1 Groſs.

24 Groſſes — 1 Ducat.

Q. What is the Par of Exchange between London and Venice?

A. One Hundred Livres are worth three Pounds Sterling.

Q. How many Sorts of Ducats are there at Venice?

A. Two Sorts, viz. Ducats Banco, or Bank-Ducats, which are uſually given in Exchange; and Ducats Picoli, or Current Ducats, which are uſually bargained for and paid in the Purchase of Goods and Merchandizes, and are 20 per Cent worſe than the Bank-Ducats.

Note 1. The Par of the Ducat Banco, is 52 Pence Sterling; and the Par of the Ducat Picoli is 40 d. Sterling.

2. The Uſance of Venice to London and back again is 3 Months, or 90 Days after Date: Two Uſance is that Time doubled.

EXAMPLES.

1. If 100 Livres are worth 3 l. Sterling, what is 1 Livre worth? *Anſw.* 7 d. $\frac{1}{3}$ Sterling.

2. Then

2. There are 2000 Ducats, at 4 s. 4 d. each, remitted to London, to be paid in Pounds Sterling, what is the Amount? *Ans*w. 433 l. 6 s. 8 d

3. A Bill of 100 l. Sterling is remitted to Venice, to be paid in Ducats, at 4 s. 4 d. each; what is the Amount? *Ans*w. 461 $\frac{2}{3}$ Ducats.

4. A Traveller would exchange 233 l. 16 s. 8 d. Sterling, for Venice Ducats, at 4 s. 9 d. per Ducat; how many must he have? *Ans*w. 984 $\frac{3}{5}$ Ducats.

A Bill of Exchange, viz. Venice on London.
Venice, August 17th, 1771, for 4000 Ducats Banco, at 54 d. $\frac{1}{4}$ Sterling per Ducat, at Usance.

At Usance, pay this my first Bill of Exchange, to Mr. Abraham Jennings, or Order, Four Thousand Dueats, at fifty-four Pence Farthing Sterling per Ducat, Value received; and place it to the Account of

Your humble Servant,

To Samuel Jones, Esq;
Merchant in London.

William Sherston.

I demand the Value of this Bill in Sterling Mony? *Ans*w. 904 l. 3 s. 4 d.

Another, viz. London on Venice.

London, September 14, 1771, for 904 l. 3 s. 4 d. Sterling, to be paid at Venice, in Ducats, at 54 d. $\frac{1}{4}$ Sterling per Ducat Banco at Usance.

At Usance, pay this my second Bill of Exchange, my first not paid, to Mr. Samuel Dobbins, or Order, Nine Hundred and four Pounds, three Shillings and four Pence Sterling, in Ducats, at fifty-four Pence Farthing per Ducat, Value in myself, and place it to Accompt, as per Advice from

To Mr. James Torriano,
Merchant at Venice.

Your humble Servant,

Michael Tassio.

What is the Value of this Bill in Ducats Banco? *Ans*w. 900 Ducats.

C A S E 3.

Q. What Places does London exchange with for French Crowns?

A. With Paris, Lyons, Rouen, &c. in France.

Q. How do they keep their Accompts in France?

A. In Livres, Sols, and Deniers.

Note 1. 12 Deniers make 1 Sol.
20 Sols — 1 Livre.
3 Livres — 1 Crown.

2. The Livre is imaginary.

3. By an Order of Lewis XV. their Mony is brought to the English Standard, for the Benefit of Trade,

Q. What is the Par of Exchange between London and France?

A. One Livre is worth 18 d. Sterling; and one Crown is worth 4 s. 6 d. Sterling.

Note, In France they allow 10 Days of Grace; but when Bills are drawn at Sight, they are payable the same Day.

2. The Usance between France and London is one Month, consisting of 30 Days.

EXAMPLES.

1. A Bill of 200 l. is remitted to Paris by a Merchant in London; what is the Value in French Crowns, at 4 s. 6 d. each? Answ. 888 $\frac{4}{3}$ Crowns.

2. There are 800 French Crowns, at 4 s. 6 d. each, remitted to London by a Merchant in Paris; what is the Value in Pounds Sterling; Answ. 180 l. Sterling.

A Bill of Exchange, viz. Paris on London.

Paris, September 17, 1771, for 1000 Crowns, at 4 s. 2 d. at 2 Usance.

At double Usance, pay this my second Bill of Exchange, my first not paid, to Mr. James Jackson, or Order, the Sum of One Thousand Crowns, at four Shillings and two Pence per Crown, Value received, and place it to Accompt, as per Advice of

*To Mr. Simon Surepay,
London.*

Your humble Servant,

Daniel Abbott.

What is the Value of this Bill in Sterling Money? Answ. 208 l. 6 s. 8 d.

CASE 4.

Q. What Places does London exchange with for Mill-Reas?

A. With Oporto and Lisbon, &c. in Portugal; and with the Island of Madeira

Q. How do they keep their Accompts in Portugal?

A. In Reas.

Note 1. 1000 Reas make 1 Mill-Rea.

2. They separate the Reas from the Mill-Reas by some particular Mark, thus, 687 @ 496, that is, 687 Mill-Reas; and 496 Reas, which is the same with 687496 Reas.

3. Very near 14 Reas, or $13\frac{1}{3}$ Reas make 1 Penny English.

Q. What is the Par of Exchange between London and Portugal?

A. One Mill-Rea is worth 5 s. 7 d. $\frac{1}{2}$, which appears thus;

800 Reas (or 8 Testoon Piece) are = 4 s. 6 d.

200 Reas or fourth Part) are = 1 $1\frac{1}{2}$

1000

5 7 $\frac{1}{2}$

Note, The Usance between London and Portugal is two Months, or 60 Days after Date.

EXAMPLES

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EXAMPLES.

1. If a Bill is drawn from *Lisbon* of 1432 Mill-reas, at 6s. 8d. per Piece; how much *English* Mony is that Bill? *Answ.* 477 l. 6 s. 8 d.

2. If a Bill be drawn from *London* of 1333 l. 6 s. 8 d. Sterling, how much is it at *Lisbon* in Mill-reas, at 6 s. 8 d. each? *Answ.* 4000 Mill-reas

A Bill of Exchange, viz. *Lisbon* on *London*.

Lisbon, October 14, 1771, for 4761 € 764, at 5 s. 8 d. at Usance.

At Usance pay this my first of Exchange to Mr. *Henry Sozomon*, or Order, Four Thousand Seven Hundred and Sixty-one Mill-reas, Seven Hundred and Sixty-four Reas, at five Shillings and eight Pence Sterling per Mill-rea, Value receiv'd; and place it to the Accompt of

To Mr. *Jacques Jelliffe*,
Merchant in *London*.

Your humble Servant,

John Minors.

What is the Value of this Bill in Sterling Mony? *Answ.* 1349 l. 3 s. 3 d. 3 qrs. $\frac{808}{1000}$.

CASE 5.

Q. What Place does *London* exchange with for Ducatoons, Crowns or Ecues?

A. With *Florence* in *Italy*.

Q. How do they keep their Accompts in *Florence*?

A. In Ecues, Sols, and Deniers Picoli or Current.

Note, 12 Deniers make 1 Sol.

20 Sols ——— 1 Ecu, Crown or Ducatoon.

Q. What is the Par of Exchange between *London* and *Florence*?

A. One Ecu, Crown or Ducatoon is worth 60 d. Sterling.

Note, The Usance between *Florence* and *London* is 3 Months, or 90 Days after Date.

EXAMPLES.

1. A Bill of 120 Ducatoons is remitted from *Florence*, at 53 d. each; what is the Value in Pounds Sterling? *Answ.* 26 l. 10 s.

2. A Bill of 220 l. 16 s. 8 d. is drawn from *London*, what is the Value at *Florence* in Ducatoons, or Ecues, at 53 d. $\frac{1}{2}$ each? *Answ.* 990 $\frac{70}{100}$ Ecues.

A Bill of Exchange, viz. *Florence* on *London*.

Florence, October 19, 1771, for 1876 Ecues, at 63 d. Sterling per Ecu, at Usance.

At Usance, pay this my third of Exchange, my first and second not paid, to Mr. *Jonathan Farmento*, or Order, One Thousand Eight Hundred and Seventy-six Ecues, at 63 d. Sterling per Ecu, Value receiv'd, and place it to the Accompt of

To Mr. *John Jameson*,
Merchant in *London*.

Your humble Servant,

Michael Tassoni.

What is the Value of this Bill in Sterling Mony? *Ans.*
492 l. 9 s.

C A S E 6.

Q. What Place does London exchange with for Florins?

A. With Frankfort in Germany.

Q. How do they keep their Accompts in Frankfort?

A. In Goulds, Cruitzers and Deniers, or Fennings.

Note, 8 Fennings, or 4 Deniers make 1 Cruitzer.

60 Cruitzers ——— 1 Gould or Guilder.

Q. What is the Par of Exchange between London and Frankfort?

A. Twenty Florins are equal to 3 l. Sterling.

Note, When they exchange or negotiate Bills for London, Holland or Flanders, the Bills are paid in Goulds of 65 Cruitzers; and for France, Hamburg and Italy, in Goulds of 60 Cruitzers; and sometimes in Rix-Dollars at 4 s. 6 d. Sterling, and at so much per Cent. Profit or Loss.

E X A M P L E S.

1. If 20 Florins are equal to 3 l. Sterling, what is the worth of 1 Florin? *Ans.* 3 s. Sterling.

2. If 1000 l. Sterling be remitted to Frankfort, what is the Value in Florins at 39 d. per Piece? *Ans.* 6153 $\frac{33}{9}$.

3. If 100 Florins at 40 d. $\frac{1}{2}$ each, be remitted from Frankfort to London, what is the Value in l. Sterling? *Ans.* 16 l. 17 s. 6 d.

A Bill of Exchange, viz. London on Frankfort.

London, September 12, 1771, for 763 l. 10 s. Sterling, to be paid in Florins at 41 d. Sterling each, at Ufance.

At Ufance, pay this my second of Exchange, my first not paid, to Mr. Jacobus Sanderson, or Order, Seven Hundred Sixty-three Pounds, ten Shillings Sterling, in Florins at 41 d. Sterling per Florin; Value received; and place it to Accompt as per Advice from

To Mr. William Maron,
Merchant in Frankfort,

Your humble Servant,

James Johnson

What is the Value of this Bill in Florins? *Ans.* 4469 $\frac{18}{11}$ Florins.

C A S E 7.

Q. What Places does London exchange with by the Pound Flemish or Pound Sterling?

A. With Antwerp, Brussels, Amsterdam, Rotterdam, and other Parts of the Spanish and United Provinces. Also with Hamburg in Germany.

Q. Ho

Q. How do they keep their Accompts in these Places?

A. Some in Pounds, Shillings and Pence, as in England; and others in Guilders, Stivers and Pennics.

Note 1. 16 Pennics make 1 Stiver.
20 Stivers — 1 Guilder. Also
6 Stivers — 1 Shilling.
6 Guilders — 1 Pound Flemish.

2. The Par of Exchange between London and Holland is, that 9 l. Sterling are equal to 100 Florins.

3. A Florin is worth 3 s. 2 d. $\frac{2}{5}$ Flemish.

4. The Prices of the Exchange at London, Hamburgh, and Amsterdam, are said to have a very great Influence upon all the rest of Europe.

Q. What is the Par of Exchange between London and Antwerp?

A. Sixteen Pounds Flemish are equal to nine Pounds Sterling: So that 1 l. Flemish is equal to 11 Shillings and 3 Pence Sterling, and 1 l. Sterling is equal to 35 s. 6 d. $\frac{2}{5}$ Flemish.

EXAMPLES.

1. Being desirous to remit to my Correspondent at London, the Sum of 2000 l. 12 s. 6 d. Flemish, to dispose of according to my Order, Exchange at 34 s. 6 d. Flemish per Pound Sterling; how much Money Sterling shall I be Creditor for in the City of London aforesaid? *Ans.* 1159 l. 15 s. 7 d. 3 qrs. $\frac{126}{414}$.

2. My Correspondent in England gives me Notice that he has disbursed in Merchandize, upon my Account, the Sum of 1000 l. Sterling: what Sum must I answer for that in Holland, the Course of Exchange being at 33 s. 4 d. Flemish for one Pound Sterling? *Ans.* 1666 l. 13 s. 4 d. Flemish.

Note, When the Course of Exchange is at 33 s. 4 d. Flemish for 1 Pound Sterling, then to bring Flemish Money into English Money, multiply the Flemish Money by 3, and divide that Product by 5, the Quotient will give the Answer in Pounds Sterling: and the Contrary.

3. My Correspondent in Rotterdam sends me Word, that he has disbursed upon my Account, the Sum of 3060 Guilders and 15 Stivers; what Sum must I answer for that at London, the Course of Exchange being at 37 s. 9 d. Flemish for 1 l. Sterling? *Ans.* 270 l. 5 s. 3 d. 1 qr. $\frac{138}{453}$.

Note, A Stiver is 2 d. Flemish, and a Guilder 40 d.

4. A Merchant delivered at London 120 l. Sterling, to receive 147 l. Flemish in Amsterdam; how much was 1 l. valued in Flemish Money? *Ans.* 1 l. 4 s. 6 d.

5. If 1 Florin is worth 3 s. 2 d. $\frac{2}{5}$ Flemish, and 100 Florins are equal to 9 l. Sterling, how much is the real Worth of 1 l. Sterling in Flemish Money? *Ans.* 35 s. 6 d. $\frac{6}{5}$.

1 fl. : 3 s. 2 d. $\frac{2}{5}$:- 100 fl. : 16 l. Flem.

9 : 16 :: 1 : 35 s. 6 d. $\frac{6}{5}$ Flem.

Q. Ho

Of reducing the Current Mony of Holland into Bank-Mony; and the Contrary.

EXAMPLES.

1. Being in *Holland*, I have 1000 Guilders, current Mony, which I would turn into Bank-Mony, the Agio being at 5 Guilders *per Cent.* how much is it? *Ans.* 952 Guilders Banco,

$\frac{40}{105}$.

G. Cur. G. B. G. Cur. G. B.

105 : 100 :: 1000 : 952 $\frac{40}{105}$.

2. My Correspondent in *Amsterdam* having wrote me Word that he had by him of mine 2763 Guilders, 15 Stivers, Currency, I have directed him to turn the same into Bank-Mony, the Agio being (as I am informed) 5 Guilders $\frac{1}{2}$ *per Cent.* I demand how much Bank-Mony it will make? *Ans.* 2619 Guilders, 13 $\frac{77}{211}$ Stivers, Bank-Mony.

G. Cur. G. B. G. S. Cur. G. B. S.

105 $\frac{1}{2}$: 100 :: 2763 „ 15 : 2619 13 $\frac{77}{211}$.

3. *Holland* is indebted to *London* 7681 Guilders, Current Mony, and would know how much Sterling it will amount to, Exchange at 35 s. 6 d. Banco *per l.* Sterling, Agio at 5 *per Cent.* How much is it? *Ans.* 686 l. 17 s. 6 d. $\frac{60}{428}$ Sterling.

G. C. G. B^o G. C. G. B^o St. Pen.

105 : 100 :: 7681 : 7315 4 $\frac{55}{105}$.

s. d. l. St. G. B^o S. P.

35 6 : 1 :: 7315 4 1 : 686 l. 17 s. 6 d. 1 qr. $\frac{60}{428}$.

4. *Amsterdam* remits to *London* 1090 Guilders, 17 $\frac{1}{2}$ Stivers, at 33 s. 8 d. Banco *per l.* Sterling: What will this Remittance amount to at *London* in Sterling Mony? *Ans.* 108 l. 0 s. 1 d. 3 qrs. $\frac{52}{403}$ Sterling.

Note, The above Mony is supposed to be reduced into Bank-Mony already.

s. d. l. St. G. St. B^o £ s. d. qrs.

33 8 : 1 :: 1090 „ 17 $\frac{1}{2}$: 108 0 1 3 $\frac{52}{404}$.

Of the Sale of Gold in Holland.

Note, All Gold is bought and sold at *Amsterdam* by Weight; that is, 35 Guilders Current *per Mark* of that Weight.

EXAMPLES.

A Merchant in *London* sends over to his Correspondent at *Amsterdam*, 1000 Moidores, valued at 27 s. Sterling each; the Charges on Shipping came to 5 l. 19 s. 6 d. when they came to the Place consign'd, and were weigh'd, they amounted to 14209 Guilders, 14 Stivers Currency, all Charges there deducted; I demand what was their Value in *English* Mony

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and how much the London Merchant gained or lost by his Moidores, admitting the Agio to be 5 Guilders per Cent. and the Course of Exchange 34 s. 6 d. B^o Flemish per l. Sterling?

Ans^w. 12 l. 15 s. 4 d. 10 s.

$$1. 1000 Ms + 5 l. 19 s. 6 d. = 1355 l. 19 s. 6 d.$$

G. G. G. St. G. St.

$$2. 100 : 5 :: 14209 ,, 14 : 7109$$

Gu. St. Gu. St. Gu. St.

$$3. 14209 ,, 14 - 710 ,, 9 = 13499 ,, 5$$

s. d. l. G. S. l. s. d.

$$4. 33 6 : 1 :: 13499 ,, 5 : 1343 4 2$$

$$5. 1355 l. 19 s. 6 d. - 1343 l. 4 s. 2 d. = 12 l. 15 s. 4 d.$$

A Bill of Exchange, viz. London on Rotterdam.

London, September 14, 1771, for 436 l. 17 s. Sterling, at 34 s. 6 d. Flemish per l. Sterling, at Usance.

At Usance, pay this my first of Exchange, to Jacob Van Hoo^{ve}, or Order, Four Hundred thirty-six Pounds, seventeen Shillings Sterling, Value received of William Johnson, Esq; and place it to Accompt, as per Advice from

To Mr. James Juliers,
Merchant, Rotterdam.

Your humble Servant,

Thomas Cartwright.

What is the Value of this Bill in Flemish Mony? Ans^w.

753 l. 11 s. 3 d. 3 qrs. $\frac{1}{20}$.

Also in Guilders and Stivers? Ans^w. 4521 Guil. 7 Stiv.

s. d.

l. s.

34 6

436 17

12

414

414

1747 8

4368 5

174740 0

Gu. St.

4101808515 13(4531 7 Ans^w.

15

Another, viz. Rotterdam on London.

Rotterdam, September 19, 1771, for 7693 Guilders, 17 Stivers, at 35 s. 6 d. Flemish per l. Sterling.

At Usance, pay this my second Bill of Exchange, my first not paid, to James Truelove, or Order, Seven Thousand, six Hundred ninety-three Guilders, seventeen Stivers, at 35 s. 6 d. Flemish per l. Sterling, Value received of Jaques Jacobson, and place it to Accompt, as per Advice from

To James Jellis, Esq;
Merchant at London.

Your humble Servant,

Johannes Van Schooten.

What is the Value of this Bill in Sterling Mony? Ans^w.

722 l. 8 s. 6 d. 2 qrs. $\frac{60}{426}$.

To

To know how much is gain'd or lost per Cent. on the rising or falling of the Price of Exchange.

E X A M P L E S.

1. London draws upon Holland, for any Sum of Mony, Exchange at 35 s. 6 d. Flemish per l. Sterling: In three Weeks or one Month afterward, London draws on Holland again, Exchange at 34 s. 6 d. I demand what London gains per Cent. by this Negotiation? *Ans.* 2 l. 17 s. 11 d. 2 qrs. $\frac{252}{414}$ Gain.

s. d. s. l. l. s. d.

34 6 : 1 : : 100 : 2 17 11 2 qrs. $\frac{252}{414}$.

2. London draws upon Amsterdam, Exchange at 34 s. 6 d. Flemish per l. Sterling: And in five Weeks time draws again, the Exchange being at 35 s. 6 d. how much is lost per Cent. by this Transaction? *Ans.* 2 l. 17 s. 11 d. 2 qrs. $\frac{252}{414}$.

Note, Hence it is to be observed, that the lower the Price of Exchange is, the greater is the Gain at London, and the Contrary when it is higher: But the Case is just the Reverse at Holland.

C A S E 8.

Q. What Places does London exchange with by the Pound Sterling or Pound Currency?

A. In all the British Dominions in America, in the West Indies, and in Ireland

Q. How do they keep their Accompts in these Places?

A. As they do in London that is, in Pounds, Shillings, Pence and Farthings; but with this Difference, that in London they call their Mony Sterling, but in all the Western Dominions they call it Currency.

Q. Why is the Mony called Currency in the Western Dominions?

A. Because they have very few Coins of any Sort circulating among them; excepting in the English Islands there; and therefore are obliged to deal in, what they call Paper-Mony.

Note 1. Notes of Hand pass commonly among the People; and in New England they are said to be given for so small a Sum as five Shillings. Now as this Paper-Mony is subject to many Casualties, it causes a very great Undervalument of their Currency, and is sometimes, and in some Places, at 6 or 700 Pounds Currency for 100 Pounds Sterling, or Mony that is good Silver or Gold.

2. In all the English Islands in the West Indies, they have so great a Plenty of foreign Coins, that their Currency is sometimes at no greater Discount than 25 per Cent. or 125 l. Currency for 100 l. Sterling, and seldom more than 50 per Cent.

3. The Weights and Measures, in the British Colonies and Plantations, are the same as those in London, differing only in their Units or Hundred Weight; their Hundred being only 100 lb. Avoirdupois, and that at London 112 lb.

Q. What

Q. What foreign Coins usually pass in the British Colonies and Plantations?

A. These following; the Values of which were ascertained by an Act of Parliament made in the sixth Year of Queen Ann.

	Weight. dwt. gr.	True Val.		Curr. Value.		
		s.	d.	s.	d.	f.
Pieces of Eight (old Plate of Seville)	17 12	4	6	6	0	0
Ditto of new - - - - -	14 0	3	7 $\frac{1}{4}$	4	9	2 $\frac{2}{3}$
Mexico ditto - - - - -	17 12	4	6	6	0	0
Pillar ditto - - - - -	17 12	4	6 $\frac{3}{4}$	6	0	0
Peru ditto (old Plate) - - -	17 12	4	5	5	10	2 $\frac{2}{3}$
Cross Dollars - - - - -	18 0	4	4 $\frac{3}{4}$	5	10	1 $\frac{1}{3}$
Ducatoons of Flanders - - -	20 21	5	6	7	4	0
French Crowns or Ecuës - - -	17 12	4	6	6	0	0
Crusadoes of Portugal - - -	11 4	2	10 $\frac{1}{4}$	3	9	2 $\frac{2}{3}$
Three Guilder Pieces of Holland -	20 7	5	2 $\frac{1}{4}$	6	10	3 $\frac{2}{3}$
Old Rix Dollars of the Empire -	18 10	4	6	6	0	0

Note 1. Pieces of the same Weight, and not of the same Value, may be presumed to be occasioned by the Difference of Finerels.

2. To remedy the Inconveniencies, which were caused by the different Rates at which Pieces of the same Species were current, it was ordered by Proclamation, and confirmed by the aforementioned Act of Parliament, that after the first Day of January. 1704, no Pillar, Mexico, or Seville Pieces of Eight, tho' of full Weight as above, shall be received nor paid at above six Shillings a-piece, and the Halves, Quarters, and other lesser Pieces in Proportion. And the said Act enjoins, That if any one shall receive or pay any of the said Pieces for any more than as above specified, such Person shall forfeit Ten Pounds.

EXAMPLES.

1. A Merchant in New England stands indebted to his Correspondent in London, in 4960 l. 17 s. 6d. Currency; what Sum must he answer for that at London aforesaid, when the Currency is at 300 per Cent? Answ. 1653 l. 12 s. 6d. Sterling.

2. My Correspondent in Georgia stands indebted to me for Merchandize, in the Sum of 120 l. 6 s. 9d $\frac{1}{2}$ Sterling; how much is that in their Currency, at 500 per Cent.? Answ. 601 l. 3 s. 11 d. $\frac{1}{2}$ Currency.

3. Trading to Jamaica, my Employer there owes me 176 l. 2 s. 8 d. Sterling, how much is that in their Currency, at 5 per Cent? Answ. 220 l. 15 s. 10 d. Currency

4. I have lately purchased in Ireland, Effects to the Value of 400 l. 17 s. 9 d. of that Place; what Sum must I answer for that at London, Exchange at 10 per Cent.? Answ. 364 l. 10 d. 1 gr. $\frac{120}{254}$.

5. My Correspondent at London, draws upon me for 364 l. 10 s. $\frac{1}{2}$ Sterling; what Sum must I answer for that at Dublin, Exchange at 8 $\frac{1}{2}$ per Cent.? Answ. 395 l. 8 s. 5 d $\frac{1486}{9800}$.

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C A S E 9.

Q. What Place does London exchange with for their Crown or Rix-Dollar.

A. With Geneva in Switzerland.

Q. How do they keep their Accompts in Geneva?

A. In Livres, Sols and Deniers.

Note 1, 12 Deniers make 1 Sol.
 20 Sols ——— 1 Livre.
 3 Livres ——— 1 Rix Dollar.

2. The Par is, that 1 Rix-Dollar is equal to 4 s. 6 d. Sterling; but in Exchange it goes for 50 d. to 60 d. Sterling.

E X A M P L E S.

1. London draws upon Geneva for 796 l. 10 s. 6 d. Sterling; what Sum does that amount to in Rix-Dollars, at 53 d. per Dollar? *Ans.* 3606 $\frac{4}{3}$ Rix-Dollars.

2. A Merchant in Geneva draws upon his Correspondent at London, for 1960 Livres, Exchange at 56 d. per Rix-Dollar; how much Sterling must be paid at London to answer that Bill? *Ans.* 152 l. 8 s. 10 d. $\frac{1}{2}$.

$$\frac{12 \times 60}{3} = 653 \frac{1}{3} \quad 1 : 56 :: 653 \frac{1}{3} : 152 \text{ l. } 8 \text{ s. } 10 \text{ d. } \frac{1}{2} +$$

A Bill of Exchange, viz. London on Geneva

London, October 19, 1771, for 376 l. 11 s. 8 d. Sterling, to be paid in Rix-Dollars, at 58 d. Sterling each, at Usance.

At Usance, pay this my only Bill of Exchange to Mr. Janfon Gramonville, or Order, Three Hundred Seventy-six Pounds, eleven Shillings and eight Pence, Sterling, in Rix-Dollars, at 58 d. Sterling per Rix-Dollar, Value received, and place it to the Accompt of

To Mr. Abraham Schulhaufen,
 Merchant in Geneva.

Your humble Servant,

Jacobus Schomberg.

What is the Value of this Bill in Rix-Dollars? *Ans.*

1558 $\frac{1}{8}$ Rix-Dollars.

C A S E 10.

Q. What particular Piece of Money does London exchange with Denmark for?

A. For Rix Dollars; one being valued at about 4 s. 6 d. Sterling.

Q. How do they keep their Accompts in Denmark?

A. In Marks and Shillings.

Note 1, 16 Shillings make 1 Mark.
 8 Marks ——— 1 Rix Dollar.

2. The Rix Dollar, in Exchange, goes for 45 d. to 58 d. Sterling.

E X A M P L E S.

1. London draws on Copenhagen in Denmark for 184 l. 16 s. 7 d. Sterling; what Sum must be answer'd for that in Rix-Dollars, at 50 d. each? *Ans.* 887 $\frac{2}{5}$ Dollars,

2. My

2. My Correspondent in *London*, stands indebted to me, according to my Books, in the Sum of 1000 Rix Dollars, what Sum must he answer for that at *London* aforesaid, when the Rix Dollar, by way of Exchange, is valued at 58 d. $\frac{1}{2}$?
Ans. 243 l. 15 s.

3. A Merchant in *London* draws upon his Correspondent in *Copenhagen*, for 400 l. Sterling, but will give no more for a Rix Dollar than 55 d. Sterling, that being the Price of Exchange; how many Rix Dollars must he receive, and what is his whole Loss and the Loss per Cent. they being above Par?
Ans. 1745 $\frac{2}{3}$ Rix Dollars: The whole Loss was 7 l. 5 s. 3 d. and the Loss per Cent. was 1 l. 16 s. 3 d. $\frac{3}{4}$.

d. Dol. l. Dol.

55 : 1 : : 400 : 1745 $\frac{2}{3}$.

1745 $\frac{1}{2}$ at 4 s 6 d. = 392 l. 14 s. 9 d. at Par.

400 l. — 392 l. 14 s. 9 d. = 7 l. 5 s. 3 d. loss.

$2 : \frac{1}{4} : 1$ = 1 l. 16 s. 3 d. $\frac{3}{4}$ Loss per Cent.

CASE II.

Q. What Place does *London* exchange with for the Copper Dollar?

A. With *Stockholm* in *Sweden*.

Q. How do they keep their Accompts in *Stockholm*?

A. In Rix-Dollars, Copper Dollars, and Runstics.

Note 1, 32 Runstics make 1 Copper-Dollar.

6 Copper-Dollars 1 Rix-Dollar.

2. The Par of the Rix-Dollar is equal to about 6 s. Sterling; consequently the Par of the Copper-Dollar is equal to 1 s. Sterling. or 20 Copper-Dollars make 1 l. Sterling, tho' the Course of Exchange is sometimes to 28 or 30 Copper Dollars per l. Sterling.

3. In *England* Sums of Money are paid in the best Specie, viz. Guineas, by which Means 1000 l. or more may be put into a small Bag, and conveyed away in the Pocket: but in *Sweden* they often pay Sums of Money in Copper, and the Merchant is obliged to send Wheelbarrows instead of Bags to receive it.

EXAMPLES.

1. A Merchant in *Stockholm* draws upon his Correspondent in *London*, for 1184 Rix Dollars; what Sum must he answer for that in *London* aforesaid, when the Course of Exchange is at Par? *Ans.* 355 l. 4 s.

2. *Stockholm* draws upon *London* for 1276 Rix Dollars; what Sum must *London* answer for that, Exchange at 25 Copper-Dollars per l. Sterling, and what is gained or lost by the Drawer at *Stockholm* aforesaid? *Ans.* 306 l. 4 s. 9 d. 2 qrs. $\frac{2}{3}$ the Bill; and the Drawer loses 76 l. 11 s. 2 d. 1 qr. $\frac{3}{5}$.

25 : 1 : : 1276 $\times$ 6 : 306 4 9 $2\frac{2}{5}$, the Value of the Bill.
 25 : 5 : : 7656 : 76 11 2 $1\frac{3}{5}$ Loss.

Having

The SCHOOLMASTERS Assistant.

Having given several Bills of Exchange to be reduced into Sterling or Foreign Money; it may not be amiss to give the Form how a Bill-Book should be kept, that a Merchant may know at Sight, what Bills he has to pay, and what to receive; and when to pay and receive them.

1. Bills Payable, *i. e.* such as you have Accepted.

The Drawer's Name and Place of Residence.	Date of the Bill.	The Time of Payment.	Payable to whom or Order.	The Sum drawn for	Price of Exchange.	For or by whom accepted, and Place of Abode.	The Sum Sterling.	When due.	Paid, or refus'd, Acceptance.
<i>Will. Sberston, of Venice.</i>	<i>17 Aug</i>	<i>3 Months.</i>	<i>Abraham Jennings.</i>	<i>Ducats B^o 4000</i>	<i>Sterling 54 d. $\frac{1}{4}$</i>	<i>William Denny, Road-lane.</i>	<i>l. s. d. 904 3 4</i>	<i>15 Nov.</i>	<i>Paid.</i>

2. Bills Receivable, *i. e.* such as you have in your Possession.

The Drawer's Name and Place of Residence.	Date of the Bill.	The Time of Payment.	Payable to whom or Order.	The Sum drawn for.	Price of Exchange.	For or by whom accepted, and Place of Abode.	The Sum Sterling.	When due.	Received, or return'd protested for Non-Acceptance, or Non-Payment.
<i>Mich. Tassioni, Florence.</i>	<i>19 Oct.</i>	<i>3 Months.</i>	<i>James Edwards</i>	<i>Ecues. 1876</i>	<i>Sterling 63 d.</i>		<i>l. s. 492 9</i>	<i>17 Jan.</i>	<i>Protested for Non-Acceptance.</i>

C A S E 12.

Of the Comparison of WEIGHTS and MEASURES.

E X A M P L E S.

1. If 112 lb. at London make 99 lb. at Lisbon; how many lb. at London are equal to 1049 lb. at Lisbon? *Answ.* 1186 lb.

$\frac{74}{99}$.

2. If 112 lb. at London make 98 lb. at Roan; how many lb. at Roan are equal to 1000 lb. at London? *Answ.* 875 lb.

3. If 100 Ells English make 108 Braces at Venice; how many Ells English are equal to 1000 Braces at Venice? *Answ.* 925 Ells $\frac{1000}{108}$.

4. If 100 Ells at London make 145 Ells at Vienna; how many Ells at Vienna are equal to 10 Ells at London? *Answ.* 14 Ells $\frac{1}{2}$.

Note, Hence appears the Reason of those Rules, laid down in Conjoin'd Proportion, for placing the last Number in the Question either on the right Hand, or the left, as the Nature of the Question requires.

lb. Lis. lb. Lon. lb. Lis.

Ex. 1. 99 : 112 : : 1049

lb. lb.

112 = 99

1049

lb. Lon. lb. R. lb. Lon.

Ex. 2. 112 : 98 : : 1000

lb. lb.

112 = 98

1000

Of the DOUBLE RULE of THREE.

Q. *What is the Double Rule of Three known?*

A. By five Terms which are always given in the Question to find a Sixth.

Q. *In what Proportion is the Sixth Term to be found?*

A. If the Proportion is *Direct*, the Sixth Term must bear such Proportion to the Fourth and Fifth, as the Third bears to the First and Second: But if the Proportion is *Inverse*, then the Sixth Term must bear such Proportion to the Fourth and Fifth, as the First bears to the Second and Third, or as the Second bears to the First and Third.

Note, It is to be observed here, as in the Single Rule of Three, that Direct Proportion is when more requires more, or less requires less; and Inverse Proportion is when more requires less, or less requires more.

Q. *What*

Q. What do you observe concerning the Five given Terms?

A. That the three first Terms are a Supposition; the two last are a Demand.

Q. How must the Numbers given in the Questions be stated?

A. By two Single Rules of Three: Or otherwise, thus;

1. Let the Principal Cause of Loss or Gain, Interest or Decrease, Action or Passion, be put in the first Place.

2. Let that which betokeneth Time, Distance of Place, and the like, be put in the second Place; and the remaining one in the third Place.

3. Place the other two Terms under their like in the Supposition.

4. If the Blank falls under the third Term, multiply the first and second Terms for a Divisor, and the other Three for a Dividend.

5. If the Blank falls under the first or second Term, multiply the third and fourth Terms for a Divisor, and the other Three for a Dividend; and the Quotient will be the Answer.

Q. How are the following Questions proved?

A. Let them be varied; or else work the same Questions by two Single Rules of Three.

EXAMPLES.

1. If 7 Men can reap 84 Acres of Wheat in 12 Days; how many Men can reap 100 Acres in 5 Days? *Ans. 20 Men.*

2. If 7 Qrs. of Malt are sufficient for a Family of 7 Persons for 4 Months; how many Qrs. are enough for 46 Persons 10 Months? *Ans. 115 Qrs.*

3. If 8 Reapers have 3 *l.* 4 *s.* for 4 Days Work; how much will 48 Men have for 16 Days Work? *Ans. 76 *l.* 16 *s.**

4. If 10 Bushels of Oats be enough for 18 Horses 20 Days; how many Bushels will serve 60 Horses 36 Days? *Ans. 60 Bush.*

5. If a Footman travels 240 Miles in 12 Days, when the Days are 12 Hours long; how many Days may he travel 720 Miles in, of 16 Hours long? *Ans. 27 Days.*

6. If 56 *lb.* of Bread will be sufficient for 7 Men 14 Days; how much Bread will serve 21 Men 3 Days? *Ans. 36 *lb.**

7. If 700 *l.* in half a Year raise 14 *lb.* Interest; how much will 400 *l.* raise in 5 Years? *Ans. 80 *l.**

8. If 30 *s.* be the Hire of 8 Men for three Days; how many Days must 20 Men work for 15 *l.*? *Ans. 12 Days.*

9. If 4 Reapers have 24 *s.* for 3 Days Work; how many Men will earn 4 *l.* 16 *s.* in 16 Days? *Ans. 3 Men.*

10. An Usurer put out 86 *l.* to receive Interest for the same ; and when it had continued 8 Months, he received for Principal and Interest 88 *l.* 17 *s.* 4 *d.* I demand at what Rate *per Cent. per Annum* he received Interest ? *Ans.* 5 *l. per Cent.*

11. What is the Interest of 200 *l.* for 3 Years and $\frac{3}{4}$, at 5 *per Cent. per Annum* ? *Ans.* 37 *l.* 10 *s.*

12. What is the Interest of 400 *l.* for a Week, at 5 *per Cent. per Annum* ? *Ans.* 7 *s.* 8 *d.* 1 *qr.* $\frac{1}{2}$.

13. What is the Interest of 120 *l.* for 126 Days, at 4 *per Cent. per Annum* ? *Ans.* 1 *l.* 13 *s.* 1 *d.* 2 *qrs.* $\frac{2}{3}$.

Note, The Rule for working Questions in Simple Interest for Days, p. 67, is taken from this Rule, as appears from this last Example.

Of CONJOIN'D PROPORTION.

Q. What is Conjoin'd Proportion ?

A. Conjoin'd Proportion is when the Coins, Weights, or Measures of several Countries are compared in the same Question ; or it is a linking together of many Proportions.

CASE I.

Q. How are Questions answered in this Case ?

A. When it is required to know how many of the first sort of Coin, Weight or Measure, mentioned in the Question, are equal to a given Number of the last ; then

1. Place the Numbers alternately, beginning at the left Hand, and let the last Number stand on the left Hand.

2. Multiply the first Rank continually for a Dividend, and the second for a Divisor.

Note, See the Note in Comparison of Weights and Measures, p. 91, for the Reason of this Rule.

Q. How is Conjoin'd Proportion proved ?

A. Make as many Single Rules of Three as the Nature of the Question requires.

EXAMPLES.

1. If 100 *lb.* English make 95 *lb.* Flemish ; and 19 *lb.* Flemish 25 *lb.* at *Bolonia* ; how many *lb.* English are equal to 50 *lb.* at *Bolonia* ? *Ans.* 40 *lb.* English.

2. If 25 *lb.* at *London* be 22 *lb.* at *Nurenburgh* ; 88 *lb.* at *Nurenburgh* 92 *lb.* at *Hamburgh* ; 46 *lb.* at *Hamburgh* 49 *lb.* at *Lyons* ; how many *lb.* at *London* are equal to 98 *lb.* at *Lyons* ? *Ans.* 100 *lb.*

3. If

3. If 6 Braces at *Leghorn*, make 3 Ells *English*; 5 Ells *English* 9 Braces at *Venice*; how many Braces at *Leghorn* will make 45 Braces at *Venice*? *Answ.* 50 Braces at *Leghorn*.

4. If 3 Ells *English* make 6 Braces at *Leghorn*, and 150 Braces at *Leghorn* 135 Braces at *Venice*; how many Ells *English* are equal to 27 Braces at *Venice*? *Answ.* 15 Ells *English*.

C A S E 2.

Q. How are Questions answered in this Case?

A. When it is required to know how many of the last sort of Coin, Weight or Measure, mentioned in the Question are equal to a given Number of the first: then

1. Place the Numbers alternately, as in Case 1, but let the last Number stand on the right Hand.

2. Multiply the second Rank for a Dividend, and the first for a Divisor.

E X A M P L E S.

1. If 10 lb. at *London* make 9 lb. at *Amsterdam*; 90 lb. at *Amsterdam* 112 lb. at *Thoulouse*; how many lb. at *Thoulouse* are equal to 50 lb. at *London*? *Answ.* 56 lb. at *Thoulouse*.

2. If 20 Braces at *Leghorn* be equal to 10 Vares at *Lisbon*; 40 Vares at *Lisbon* to 80 Braces at *Lucca*; how many Braces at *Lucca* are equal to 100 Braces at *Leghorn*? *Answ.* 100 Braces at *Lucca*.

Of ALLIGATION.

Q. HOW many Kinds of Alligation are there?

A. Two: Alligation Medial, and Alligation Alternate.

Of ALLIGATION MEDIAL.

Q. What is Alligation Medial?

A. Alligation Medial is when the Quantities and Prices of several Things are given to find the mean Price of the Mixture compounded of those Things.

Q. What is the Rule?

A. As the whole Composition,

- Is to its Total Value:

So is any Part of the Composition,

To its mean Price.

Q. How

Q. How is Alligation Medial proved?

A. Find the Value of the whole Mixture at the mean Rate; and if it agrees with the Total Value of the several Quantities, at their respective Rates, the Work is right.

EXAMPLES.

1. A Farmer mingled 19 Bushels of Wheat at 6*s.* per Bushel, and 40 Bushels of Rye, at 4*s.* per Bushel, and 12 Bushels of Barly, at 3*s.* per Bushel together; I demand what a Bushel of this Mixture is worth? *Ans.* 4*s.* 4*d.* 1 *qr.* $\frac{4}{7}\frac{1}{4}$.

2. A Farmer mingled 20 Bushels of Oats, at 2*s.* per Bushel, and 30 Bushels of Beans, at 2*s.* per Bushel, and 20 Bushels of Peas, at 3*s.* per Bushel together; I demand the Worth of a Bushel of this Mixture? *Ans.* 2*s.* 3*d.* 1 *qr.* $\frac{5}{7}$.

3. A Vintner mingled 5 Gallons of Canary, at 8*s.* per Gallon, and 6 Gallons of Malaga, at 7*s.* per Gallon, and 4 Gallons of white Wine, at 6*s.* per Gallon together; I demand what a Gallon of this Mixture is worth? *Ans.* 7*s.* 0*d.* 3 *qrs.* $\frac{1}{5}$.

4. A Grocer mingled 2 C. of Sugar, at 56*s.* per C. and 1 C. at 43*s.* per C. and 2 C. at 50*s.* per C. together; I demand the Price of 3 C. of this Mixture? *Ans.* 7*l.* 13*s.*

5. An Alehouse keeper mixed 3 sorts of Ale together, *viz.* 12 Gallons, at 6*d.* per Gallon, 16 Gallons, at 7*d.* per Gallon, and 21 Gallons, at 9*d.* per Gallon, I demand what 1 Gallon of this Mixture is worth? *Ans.* 7*d.* 2 *qrs.* $\frac{2}{4}\frac{2}{9}$.

6. A Refiner having 5 *lb.* of Silver Bullion, of 8 *oz.* fine, 10 *lb.* of 7 *oz.* fine, and 15 *lb.* of 6 *oz.* fine, would melt all together; I demand what Fineness 1 *lb.* of this Mass shall be? *Ans.* 6 *oz.* 13 *dwt.* 8 *gr.* fine.

7. A Mint-Master hath 3 *lb.* Weight of Gold, of 22 Carrats fine, and 3 *lb.* of 20 Carrats fine; I demand what Fineness an *oz.* of this Mixture will bear? *Ans.* 21 Carrats fine.

8. An Hostler mixing Provender for his Horses, would put in a Quantity of Beans, at 5*s.* per Bushel, with the like Quantity of Oats, at 3*s.* 6*d.* per Bushel; I demand the Price of a Bushel of this Mixture? *Ans.* 4*s.* 3*d.*

9. A Malster hath several sorts of Malt, *viz.* one sort at 4*s.* 6*d.* another at 4*s.* and another at 3*s.* 6*d.* per Bushel, and he would mix an equal Quantity of each together; I demand the Price of a Bushel of this Mixture? *Ans.* 4*s.*

10. A

10. A Brewer had several sorts of Ale, *viz.* one sort at 20 s. per Barrel; another at 25 s. a third at 30 s. and a fourth at 35 s. per Barrel; and he would mix an equal Quantity of each together; I demand the Price of a Barrel, and also of a Gallon of this Mixture? *Answ.* 27 s. 6 d. per Barrel, and 10 d. 1 qr. $\frac{8}{32}$ per Gallon.

Of ALLIGATION ALTERNATE.

Q. What is Alligation Alternate?

A. Alligation Alternate is, when the Rates of several Things are given to find such Quantities of them, as are necessary to make a *Mixture*, which may bear a certain Rate propounded.

Q. How are the Rates or Prices of the given Things to be ordered?

A. 1. They must be placed one over the other, and the propounded Price of the *Composition* against them; thus,

Mean Rate 7 $\left\{ \begin{array}{l} 4 \text{ Prices} \\ 5 \text{ of the} \\ 6 \text{ Sim.} \\ 8 \text{ ples.} \end{array} \right.$

2. Link the several Rates together, in such sort, that one greater than the mean Rate may be coupled to another which is less.

3. Take the Differences between the mean Rate, and the several Prices, and place them each against his Yoke-Fellow: And for the rest, observe the following Cases.

C A S E I.

Q. What do you observe in this first Case?

A. When the Prices of the several Things together with the mean Rate of the Mixture are given, without any Quantity, to find how much of each Ingredient is required to compose the Mixture; take the Differences between each Price, and the mean Rate, and set them alternately, and they will be the Quantities required.

Q. How are the Operations in this and the following Cases proved?

A. They are all proved by *Alligation Medial*.

E X A M P L E S.

1. How much Rye at 4 s. per Bushel, Barley at 3 s. per Bushel, and Oats at 2 s. per Bushel, will make a Mixture worth 2 s. 6 d. per Bushel? *Answ.* 6 Bushels of Rye, 6 Bushels of Barly, and 24 Bushels of Oats.

2. How

2. How many Raisins of the Sun, at 7 d. per lb. and Malaga Raisins at 4 d. per lb. may be mixed together for 6 d. per lb.?
Ans. 2 lb. of Raisins of the Sun, and 1 lb. of Malaga Raisins.

Note, Questions in this Rule do frequently admit of an infinite Variety of Answers, and all in whole Numbers; as in this last Example; where tho' 2 and 1 do answer the Question, yet any other two Numbers will as truly do the like, that are in the same Proportion.

$$\text{For } 2 : 1 :: \begin{cases} 4 : 2 \\ 6 : 3 \\ 8 : 4 \\ 16 : 8 \\ 40 : 20, \text{ \&c. without End.} \end{cases}$$

3. A Grocer would mix three sorts of Sugar together, viz. one sort at 10 d. per lb. another at 7 d. and another at 6 d. how much of each sort must he take, that the whole Mixture may be sold for 8 d. per lb.?

Ans. 3 at 10; 2 at 7, and 2 at 6 per lb.

4. A Master hath several sorts of Malt, viz. one sort at 4 s. per Bushel, another at 3 s. 6 d. a third at 3 s. and a fourth at 2 s. per Bushel; and he is desirous to mix so much of each sort together, that the Whole may be sold at 2 s. 6 d. per Bushel; I demand how much he must take of each sort?

Ans. 6 at 4; 6 at 3 6; 6 at 3, and 36 at 2 per Bush.

5. A Druggist hath several sorts of Tea, viz. one sort at 12 s. per lb. another at 11 s. a third at 9 s. and a fourth at 8 s. per lb. I demand how much of each sort he must mix together, that the whole Quantity may be afforded at 10 s. per lb.?

	lb. s.p.lb.		lb. s.p.lb.		lb. s.p.lb.
1 <i>Ans.</i>	{ 2 at 12 1 at 11 1 at 9 2 at 8	2 <i>Ans.</i>	{ 3 at 12 2 at 11 2 at 9 3 at 8	3 <i>Ans.</i>	{ 1 at 12 2 at 11 2 at 9 1 at 8
	lb. s.p.lb.		lb. s.p.lb.		lb. s.p.lb.
4 <i>Ans.</i>	{ 1 at 12 3 at 11 3 at 9 1 at 8	5 <i>Ans.</i>	{ 3 at 12 1 at 11 3 at 9 2 at 8	6 <i>Ans.</i>	{ 2 at 12 3 at 11 1 at 9 3 at 8

7 *Ans.* 3 lb. of each Sort.

Note, These seven Answers arise from as many different Ways of linking the Rates of the Simples together.

6. How much Alloy must I mix with Bullion of 10 oz. fine to abase the same to 8 oz. fine? *Answ.* 10 every 8 oz. of Bullion of 10 oz. fine, put 2 oz. of Alloy, and that will abase it to 8 oz. fine.

C A S E 2.

Of Alternation Partial.

Q. What do you observe in this second Case?

A. When the Rates of all the Things, the Quantity of but one of them, and the mean Rate of the whole Mixture are given to find the several Quantities of the rest, in Proportion to the Quantity given; take the Differences between each Price, and the mean Rate, and place them alternately, as in Case 1. Then say,

As the Difference of the same Name with the Quantity given, Is to the rest of the Differences severally:

So is the Quantity given,

To the several Quantities required.

E X A M P L E S.

1. A Man being determined to mix 10 Bushels of Wheat at 4 s. per Bushel, with Rye at 3 s. with Barly at 2 s. and with Oats at 1 s. per Bushel; I demand how much Rye, Barly, and Oats, must be mixed with the 10 Bushels of Wheat, that the Whole may be sold at 28 d. per Bushel?

1 *Answ.* $\left\{ \begin{array}{l} B. \quad p. \\ 2 \quad 2 \text{ of Rye} \\ 5 \quad 0 \text{ of Barly} \\ 12 \quad 2 \text{ of Oats} \end{array} \right.$

3 *Answ.* $\left\{ \begin{array}{l} B. \\ 8 \text{ of Rye} \\ 10 \text{ of Barly} \\ 14 \text{ of Oats} \end{array} \right.$

5 *Answ.* $\left\{ \begin{array}{l} B. \quad p. \\ 12 \quad 2 \text{ of Rye} \\ 5 \quad 0 \text{ of Barly} \\ 17 \quad 2 \text{ of Oats} \end{array} \right.$

2 *Answ.* $\left\{ \begin{array}{l} B. \\ 40 \text{ of Rye} \\ 50 \text{ of Barly} \\ 20 \text{ of Oats} \end{array} \right.$

4 *Answ.* $\left\{ \begin{array}{l} B. \\ 10 \text{ of Rye} \\ 14 \text{ of Barly} \\ 14 \text{ of Oats} \end{array} \right.$

6 *Answ.* $\left\{ \begin{array}{l} B. \\ 2 \text{ of Rye} \\ 14 \text{ of Barly} \\ 10 \text{ of Oats} \end{array} \right.$

7 *Answ.* $\left\{ \begin{array}{l} B. \\ 50 \text{ of Rye} \\ 70 \text{ of Barly} \\ 20 \text{ of Oats} \end{array} \right.$

2. A Man being determined to mix 12 Bushels of Oats, 18 d. per Bushel, with Barly at 2 s. 6 d. with Rye at 3 s. and with Wheat at 4 s. per Bushel; I demand how much Barly, Rye, and Wheat, must be mixed with the 12 Bushels of Oats?

that it may bear the Price of 22 d. per Bushel? *Ans.* 1 Bushel of each sort.

3. A Man being determined to mix 12 Bushels of Oats, at 18 d. per Bushel, with Barly at 2 s. 6 d. with Rye at 3 s. and with Wheat at 4 s. per Bushel; I demand how much Barly, Rye, and Wheat, must be mixed with the 12 Bushels of Oats, that the whole may bear the Price of 2 s. 9 d. per Bushel?

1 *Ans.* $\left\{ \begin{array}{l} B. \\ 60 \text{ of Barly} \\ 60 \text{ of Rye} \\ 12 \text{ of Wheat} \end{array} \right.$

2 *Ans.* $\left\{ \begin{array}{ll} B. & p. \\ 2 & 1 \frac{2}{3} \text{ of Barly} \\ 2 & 1 \frac{2}{3} \text{ of Rye} \\ 12 & 0 \text{ of Wheat} \end{array} \right.$

3 *Ans.* $\left\{ \begin{array}{l} B. \\ 10 \text{ of Barly} \\ 10 \text{ of Rye} \\ 12 \text{ of Wheat} \end{array} \right.$

4 *Ans.* $\left\{ \begin{array}{l} B. \\ 72 \text{ of Barly} \\ 72 \text{ of Rye} \\ 12 \text{ of Wheat} \end{array} \right.$

5 *Ans.* $\left\{ \begin{array}{l} B. \\ 2 \text{ of Barly} \\ 12 \text{ of Rye} \\ 10 \text{ of Wheat} \end{array} \right.$

6 *Ans.* $\left\{ \begin{array}{ll} B. & p. \\ 14 & 1 \frac{2}{3} \text{ of Barly} \\ 2 & 1 \frac{2}{3} \text{ of Rye} \\ 14 & 1 \frac{2}{3} \text{ of Wheat} \end{array} \right.$

7 *Ans.* 12 Bushels of each Sort.

4. A Man being determined to mix 12 Bushels of Oats, at 18 d. per Bushel, with Barly at 2 s. 6 d. with Rye at 3 s. and with Wheat at 4 s. per Bushel; I demand how much Barly, Rye, and Wheat, must be mixed with the 12 Bushels of Oats, that the whole Quantity may bear the Price of 3 s. 6 d. per Bushel?

Ans. $\left\{ \begin{array}{l} B. \\ 12 \text{ of Barly} \\ 12 \text{ of Rye} \\ 84 \text{ of Wheat} \end{array} \right.$

5. A Man intends to mix 28 Bushels of Oats, at 18 d. per Bushel, with Barly at 2 s. 6 d. with Rye at 3 s. and with Wheat at 4 s. I would know how much Barly, Rye, and Wheat, ought to be added to the 28 Bushels of Oats, that the whole Quantity may be afforded at 2 s. per Bushel? *Ans.* 4 Bushels of each Sort.

6. A Farmer would mix 27 Bushels of Pease, at 18 d. per Bushel, with Oats at 28 d. and with Beans at 30 d. per Bushel, that the whole Quantity may bear the Price of 20 d. per Bushel, I demand how much Oats and Beans must be mixed with the 27 Bushels of Pease? *Ans.* 3 Bushels of each Sort.

CASE 3.

Of Alternation Total.

Q. What do you observe in this third Case?

A. When the Rates of the several Things, the Quantity to be compounded, and the mean Rate of the whole Mixture are given, to find how much of each sort will make up the Quantity; place the Differences between the several Prices, and the mean Rate, alternately, as in Case 1. Then say,

As the Sum of the Differences,
Is to the whole Composition:
So is the Difference of each Rate,
To the Quantity of the same Rate.

EXAMPLES.

1. A Grocer hath 4 sorts of Sugar, viz. at 8 d. per lb. at 6 d. per lb. at 4 d. per lb. and at 2 d. per lb. and he would have a Composition of an C. wt. worth 5 d. per lb. I demand how much of each Sort he must take?

	lb.	d. p. lb.
1 Answ.	42	at 8
	14	at 6
	14	at 4
	42	at 2
	112	

	lb.	d. p. lb.
2 Answ.	14	at 8
	42	at 6
	42	at 4
	14	at 2
	112	

	lb.	oz.	dr.	d. p. lb.
3 Answ.	28	0	0	at 8
	37	5	5 $\frac{4}{12}$	at 6
	9	5	5 $\frac{4}{12}$	at 4
	37	5	5 $\frac{4}{12}$	at 2
	112	0	0	

	lb.	oz.	dr.	d. p. lb.
4 Answ.	37	5	5 $\frac{4}{12}$	at 8
	9	5	5 $\frac{4}{12}$	at 6
	37	5	5 $\frac{4}{12}$	at 4
	28	0	0	at 2
	112	0	0	

	lb.	oz.	dr.	d. p. lb.
5 Answ.	11	3	3 $\frac{2}{10}$	at 8
	44	12	12 $\frac{8}{10}$	at 6
	44	12	12 $\frac{8}{10}$	at 4
	11	3	3 $\frac{2}{10}$	at 2
	112	0	0	

	lb.	d. p. lb.
6 Answ.	32	at 8
	24	at 6
	24	at 4
	32	at 2
	112	

7 Answ. 28 lb. of each sort.

2. A Vintner hath 4 sorts of Wine, viz. Canary at 10 s. per Gallon, Malaga at 8 s. Rhenish at 6 s. and Oporto at 4 s. and he is minded to make a Composition of 60 Gallons, worth 9 s. per Gallon; I demand how much of each sort he must have? *Answ* 45 Gals. of Canary, and 5 Gals. of each other sort.

3. A Brewer hath 3 sorts of Ale, viz. at 10 d. at 8 d. and at 6 d. per Gallon; and he would have a Composition of 30 Gallons, worth 7 d. per Gallon; I demand how much of each sort he must have?

$$\begin{array}{r}
 \{ \text{Gals.} \quad \text{d. per Gallon.} \\
 \quad 5 \text{ at } 10 \\
 \quad 5 \text{ at } 8 \\
 \text{Answ. } \{ 20 \text{ at } 6 \\
 \quad \hline
 \quad 30 \\
 \quad \hline
 \end{array}$$

4. A Goldsmith hath several Sorts of Gold, viz. some of 24 Carrats fine, some of 22 Carrats, and some of 18 Carrats fine; and he would have compounded of these sorts the Quantity of 60 oz. of 20 Carrats fine; I demand how much of each sort he must take?

$$\begin{array}{r}
 \{ \text{Oz.} \\
 \quad 12 \text{ at } 24 \text{ Carrats fine.} \\
 \quad 12 \text{ at } 22 \text{ Carrats fine.} \\
 \text{Answ. } \{ 36 \text{ at } 18 \text{ Carrats fine.} \\
 \quad \hline
 \quad 60 \\
 \quad \hline
 \end{array}$$

5. A Goldsmith hath Gold of three sorts, viz. of 22 Carrats, of 21 Carrats, and of 20 Carrats fine, and he would mix with these so much Alloy, as that the Quantity of 21 oz. may bear 18 Carrats fine; I demand how much of each sort he must take and how much Alloy? *Answ* 6 oz. of each sort of Gold, and 3 oz. of Alloy.

6. A Druggist had three sorts of Drugs, one was worth 4 s. per lb. another 5 s. and another 8 s. and out of these he made two Parcels, one was 21 lb. at 6 s. per lb. and the other 35 lb. at 7 s. per lb. how much of every sort did he take for each Parcel?

$$\begin{array}{r}
 \{ \text{lb.} \quad \text{s. per lb.} \quad \text{lb.} \quad \text{s. per lb.} \\
 \quad 6 \text{ at } 4 \quad \quad 5 \text{ at } 4 \\
 \quad 6 \text{ at } 5 \quad \quad 5 \text{ at } 5 \\
 \text{Answ. } \{ 9 \text{ at } 8 \quad \quad 25 \text{ at } 8 \\
 \quad \hline
 \quad 21 \text{ at } 6 \text{ s. per lb.} \quad 35 \text{ at } 7 \text{ s. per lb.} \\
 \quad \hline
 \end{array}$$

Of POSITION.

Q. **W**HAT is Position, or Negative Arithmetic?

A. It discovers the Truth by supposed Numbers.

Q. How many Kinds of Position are there?

A. Two: Single and Double.

Of SINGLE POSITION.

Q. What is Single Position?

A. It discovers the Truth by only one supposed Number.

Q. How is that supposed Number used?

A. By working with it, as if it was the true Number, in the same Proportion as the Question directs; and if the Result be either too much, or too little, the true Number may be found out by the following Rule, *viz.*

As the Result of the Position,

Is to the Position:

So is the given Number,

To the Number required.

Q. How do you prove Position?

A. Position, both Single and Double, is proved by adding the several Sums required, or the several Parts of the Sum required together; and if that Sum agrees with the given Sum, it is right.

EXAMPLES.

1. Two Men, *A* and *B*, having found a Bag of Mony, disputed who should have it; *A* said the half, third and fourth of the Mony made 130*l.* and if *B* could tell how much was in it, he should have it all, otherwise he should have nothing; I demand how much was in the Bag? *Ans.* 120*l.*

2. *A*, *B*, and *C*, determining to buy together a certain Quantity of Timber, worth 36*l.* agree that *B* shall pay $\frac{1}{3}$ more than *A*, and *C* $\frac{1}{4}$ more than *B*; I demand how much each Man must pay? *Ans.* *A* 9*l.* *B* 12*l.* *C* 15*l.*

3. A Person having about him a certain Number of Crowns, said, if the half, third and fourth of them were added together, they would make 65 Crowns; I demand how many he had? *Ans.* 60 Crowns.

4. *A* lent *B* a Sum of Mony, to be paid at 4 Payments; when 3 of them were made, and *A* came to demand the fourth, *B* would give him no more, except he would tell him how much was paid already: *A* said the first Payment was a fourth; the second, a fifth; and the third, a sixth of the Sum first lent; and all together made 74*l.* I demand the Sum lent? *Ans.* 120*l.*

5. One

5. One Man carrying a Bag of Mony in his Hand, another asked him, how much was in it : He answered, he could not tell; but the third, fourth, and fifth of it made 94*l.* How much was in the Bag ? *Ans.* 120*l.*

6. I have delivered to a Banker a certain Sum of Mony, to receive of him after the Rate of 6*l.* per Cent. per Annum; and at the End of ten Years, he paid me 500*l.* for Principal and Interest together; I demand the Sum delivered to him at first ? *Ans.* 312*l.* 10*s.*

OF DOUBLE POSITION.

Q. What is Double Position ?

A. It is that which discovers the true Number sought, by making use of two supposed Numbers.

Q. How are those supposed Numbers used ?

A. 1. By working with them as if they were the true Numbers, in the same Proportion as the Question directs.

2. The *Results* or *Errors* must be placed against their *Positions*, or supposed Numbers; thus,

Pos. Er.

40 28

3. Multiply them *Cross-wise*.

36 19

4. If the *Errors* are *alike*; i. e. both greater, or both less than the given Number, take their *Difference* for a *Divisor*, and the *Difference* of the *Products* for a *Dividend*.

5. If the *Errors* are *unlike*, take their *Sum* for a *Divisor*, and the *Sum* of the *Products* for a *Dividend*; the *Quotient* thence arising will be the *Answer*.

EXAMPLES.

1. *A*, *B*, and *C*, would divide 100*l.* between them, so, as that *B* may have 3*l.* more than *A*, and *C* 4*l.* more than *B*; I demand how much each Man must have ? *Ans.* *A* 30*l.* *B* 33*l.* *C* 37*l.*

2. A Man lying at the Point of Death, said, He had in a certain Coffer 100*l.* which he bequeathed to 3 of his Friends after this Manner; The first must have a certain Portion; the second must have twice as much as the first wanting 8*l.* and the third must have three times as much as the first, wanting 15*l.* I demand how much each Man must have ? *Ans.* The First 20*l.* 10*s.* Second 33*l.* Third 46*l.* 10*s.*

3. *A*, *B*, and *C*, built an House, which cost 100*l.* of which *A* paid a certain Sum; *B* paid 10*l.* more than *A*; and *C* paid as much as *A* and *B*; I demand each Man's Share in that Charge ? *Ans.* *A* paid 20*l.* *B* 30*l.* *C* 50*l.*

4. Three Persons discoursed together concerning their Ages; says *A*, I am 20 Years of Age; says *B*, I am as old as *A*, and half *C*; and says *C*, I am as old as you both: I demand the Age of each Person? *Ans.* *A* was 20, *B* 60, *C* 80 Years of Age.

5. A Man lying at the Point of Death, left to his 3 Sons all his Estate in Money, *viz.* to *F* half wanting 50 *l.* to *G* one third; and to *H* the rest, which was 10 *l.* less than the Share of *G*; I demand the Sum left, and each Man's Part? *Ans.* The Sum left was 360 *l.* whereof *F* had 130 *l.* *G* 120 *l.* *H* 110 *l.*

6. A certain Man having drove his Swine to the Market, *viz.* Hogs, Sows, and Pigs, received for them all 50 *l.* being paid for every Hog 18 *s.* for every Sow 16 *s.* for every Pig 2 *s.* there were as many Hogs as Sows, and for every Sow there were three Pigs; I demand how many there were of each sort? *Ans.* 25 Hogs, 25 Sows, 75 Pigs.

7. A fairly old Fellow being demanded the Ages of his four Children, answer'd, You may go and look: But if you must needs know; my first Son was born just one Year after I was married to his Mother, who, after his Birth, lived 5 Years, and then died in Child-bed with my second Son: 4 Years after that I married again, and within 2 Years had my third and fourth Sons at a Birth; the Sum of whose two Ages is now equal to that of the eldest: I demand their several Ages? *Ans.* The first Son was 22 Years old, the second 17, the third 11, and the fourth 11 Years old.

OF COMPARATIVE ARITHMETIC.

Q. **W**HAT is Comparative Arithmetic?

A. It is such as answers Questions by Numbers, having Relation one to another.

Q. Wherein does this Relation consist?

A. It consists either in Quantity or Quality.

Q. What is Relation of Numbers in Quantity?

A. It is the Respect that one Number has to another.

Q. How many are the Numbers propounded?

A. They are always two, the Antecedent and the Consequent.

Q. In what does Relation of Numbers in Quantity consist?

A. It consists in the Difference, or else in the Rate or Reason that is found between the Terms propounded.

Note, The Difference of any two Numbers is the Remainder; but the Rate or Reason is the Quotient of the Antecedent divided by the Consequent.

Q. What

Q. What is Relation of Numbers in Quality or Progression?

A. Progression or Proportion is the Respect that the Reason of Numbers have one to another.

Q. How many must the Terms be?

A. Three or more, but never less: Because less than three will not admit of a Comparison of Reasons or Differences.

Of PROGRESSION.

Q. How many kinds of Progression are there?

A. Two: Arithmetical and Geometrical.

Of ARITHMETICAL PROGRESSION.

Q. What is Arithmetical Progression?

A. Arithmetical Progression is when several Numbers have equal Differences; as 1, 2, 3, 4, differ by 1; or 2, 4, 6, 8, differ by 2.

Note 1, If any Number of Terms differ by Arithmetical Progression, the Sum of the two Extrems will be equal to the Sum of any two Means equally distant from the Extrems. As in 2, 4, 6, 8; where $2 + 8$ are $= 4 + 6 = 10$, and so of any larger Number of Terms.

2 If the Number of Terms be odd, the middlemost supplies the Place of two Terms. As in 1, 2, 3; where $1 + 3$ are $= 2 + 2 = 4$.

CASE I.

Q. What do you observe in this first Case?

A. When the two Extrems, and the Number of Terms in any Series of Numbers in Arithmetical Progression are given, and the Sum of all the Terms is required, then multiply the Sum of the two Extrems by half the Number of Terms: Or,

Multiply half the Sum of the Extrems by the whole Number of Terms, the Product is the Total of all the Terms.

EXAMPLES.

1. How many Strokes does the Hammer of a Clock strike in 12 Hours? *Ans.* 78.

2. A Merchant hath sold 100 Yards of superfine Cloth, viz. the first Yard for 1s. the second for 2s. the third for 3s. &c. I demand how much he received for the said Cloth? *Ans.* 2, 2l. 10s.

3. Bought 19 Yards of Shalloon and gave 1d. for the first Yard; 2d. for the second, 5d. for the third, &c. increasing 2d. every Yard; I demand what I gave for the 19 Yards? *Ans.* 1l. 10s. 1d.

4. A Mercer sold 20 Yards of Silk, at 3d. for the first Yard, 6d. for the second, 9d. for the third, &c. increasing 3d. every Yard; I demand what he sold the 20 Yards for? *Ans.* 2l. 12s. 6d.

5. A Butcher bought 100 Head of Cattle, viz. Oxen, and gave for the first Ox 1 Crown, for the second Ox 2 Crowns, for the third Ox 3 Crowns, &c. I demand what the Cattle cost him? *Ans.* 1262l. 10s.

6. Admit 100 Stones were laid 2 Yards distant from each other in a right Line, and a Basket placed 2 Yards from the first Stone; I demand how many Miles a Man shall go in gathering them singly into the Basket? *Ans. 11 Miles, 3 Furlongs, 180 Yards.*

7. A Merchant sold 1000 Yards of Linen at 2 Pins for the first Yard, 4 for the second, 6 for the third, &c. increasing 2 Pins, for every Yard; I demand how much the Linen produced, when the Pins were afterwards sold at 12 for a Farthing? Also whether the said Merchant gained or lost by the Sale thereof, and how much, supposing the said Linen to have been bought at 6 *d.* per Yard.

*Ans. { The Linen produced 86 l. 17 s. 10 d.
The Merchant gained 61 17 10*

C A S E 2.

Q. What do you observe in this second Case?

A. When the two Extreams, and the Number of Terms in any Series of Numbers in Arithmetical Progression are given, and the common Difference of all the Terms in that Series are required, then

Divide the Difference between the two Extreams, by the Number of Terms, less one; the Quotient will be the common Difference.

E X A M P L E S.

1. There are 21 Men, whose Ages are equally distant from each other in Arithmetical Progression: the Youngest is 20 Years old, and the Eldest is 60; I demand the common Difference of their Ages, and the Age of each Man? *Ans. The common Difference is two Years; therefore,*

Years.

60 is the Age of the first Man.

60 — 2 = 58 is the Age of the Second.

58 — 2 = 56 is the Age of the Third.

56 — 2 = 54 is the Age of the Fourth, &c.

2. A Debt is to be discharged at 16 several Payments in Arithmetical Proportion; the first Payment is to be 14 *l.* the last 100 *l.* what is the whole Debt, and what must each Payment be? *Ans. the whole Debt is 912 l. The common Difference is 5 l. 14 s. 8 d. therefore,*

					14 l. 0 s. 0 d.	1st Payment.
14 l. 0 s. 0 d.	+	5 l. 14 s. 8 d.	=	19 14 8	2d.	
19 14 8	+	5 14 8	=	25 9 4	3d.	
25 9 4	+	5 14 8	=	31 4 0	4th, &c.	

3. A Man

3. A Man is to travel from *York* to a certain Place in 12 Days, and to go but three Miles the first Day, increasing every Day's Journey by an equal Excess, so that the last Day's Journey may be 36 Miles; what will each Day's Journey be, and how many Miles is the Place he goes to distant from *York*?
Answ. The common Difference is 3; therefore,

Miles.

3 is the first Day's Journey.

$$3 + 3 = 6 \text{ is the Second.}$$

$$6 + 3 = 9 \text{ is the Third.}$$

$$9 + 3 = 12 \text{ is the Fourth.}$$

The whole Distance is 234 Miles.

4. A running Footman, on a Wager, is to travel from *London* Northward, as follows: that is to say, he is to go 4 Miles the first Day; and 40 Miles the last Day; and to go the whole Journey in 10 Days, increasing every Day's Journey by an equal Excess; I demand the Number of Miles he travelled each Day, and the Length of the whole Journey? *Answ.* The common Difference is 4; therefore,

Miles.

4 is the first Day's Journey.

$$4 + 4 = 8 \text{ is the Second.}$$

$$8 + 4 = 12 \text{ is the Third, \&c.}$$

The whole Journey is 220 Miles.

Of GEOMETRICAL PROGRESSION.

Q. What is Geometrical Progression?

A. When any Rank or Series of Numbers increases by one common Multiplier, or decreases by one common Divisor, those Numbers are continued in Geometrical Progression; as 3, 6, 12, 24, increase by the Multiplier 2; and 24, 12, 6, 3, decrease by the Divisor 2.

Note 1, If any Number of Terms be continued in Geometrical Progression, the Product of the two Extreams will be equal to the Product of any two Means equally distant from the Extreams, as in 3, 6, 12, 24; where 3×24 , are $= 6 \times 12 = 72$; and so of any larger Number of Terms.

2. If the Number of Terms be odd, the Middlemost supplies the Place of two Terms; as in 3, 6, 12; where 3×12 are $= 6 \times 6 = 36$.

3. The common Multiplier, and the common Divisor, are called Ratios.

Q. How

Q. How is the Sum of any Series in Geometrical Progression obtained?

A. 1. When all the Terms alone are given, then from the Product of the second and last Terms subtract the Square of the first Term: that Remainder being divided by the second Term less the first, will give the Sum of all the Terms.

2. When the two Extreams and the Ratio are only given, then multiply the last Term into the Ratio, and from that Product subtract the first Term: that Remainder divide by the Ratio less an Unit or 1, the Quotient is the Sum of all the Terms.

Note 1, As the last Term in a long Series of Numbers is very tedious to come at by continual Multiplication: it would be necessary, for the reader finding it out, to have a Series of Numbers in Arithmetical Proportion, called Indices, beginning with an Unit, whose common Difference is One: Also whatsoever Number of Indices you make choice of, let as many Numbers (in such Geometrical Proportion as are given in the Question) be placed under them.

Thus, { 1, 2, 3, 4, 5, 6, 7, Indices.

{ 2, 4, 8, 16, 32, 64, 128, Numbers in Geometrical Proportion.

2. But if the first Term in Geometrical Proportion be different from the Ratio, the Indices must begin with a Cypher.

Thus, { 0, 1, 2, 3, 4, 5, 6, Indices.

{ 1, 2, 4, 8, 16, 32, 64, Numbers in Geometrical Proportion.

3. When the Indices begin with a Cypher, the Sum of the Indices made choice of, must always be one less than the Number of Terms given in the Question; because 1 in the Indices stands over the second Term, and 2 in the Indices stands over the third Term, &c.

4. Add any two of these Indices together, and that Sum will directly correspond with the Product of their respective Terms.

5. By the Help of these Indices, and a few of the first Terms, in any Series of Geometrical Progression, any Term, whose Distance from the first Term is assigned, tho' it were never so far, may speedily be obtained, without producing all the Terms.

EXAMPLES.

1. A Man bought a Horse, and by Agreement was to give a Farthing for the first Nail, two for the Second, four for the third, &c. there were 4 Shoes, and 8 Nails in each Shoe: I demand what the Horse was worth at that Rate? Answer. 4473924 l. 5 s. 3 d. 3 qrs.

2. A Merchant sold 15 Yards of Sattin, the first Yard for 1 s. the second for 2 s. the third for 4 s. the fourth for 8 s. &c. I demand the Price of the 15 Yards? Answer. 1638 l. 7 s.

3. A Draper sold 20 Yards of superfine Cloth, the first Yard for 3 d. the Second for 9 d. the Third for 27 d. &c. in triple Proportion Geometrical; I demand the Price of the Cloth? Answer. 21792402 l. 10 s.

4. A Gold-

4. A Goldsmith sold 1 lb. of Gold, at a Farthing for the first Ounce, a Penny for the second, 4 d. for the third, &c. in quadruple Proportion Geometrical; I demand what he sold the Whole for; also how much he gained by the Sale thereof, supposing he gave for it 4 l. per Ounce?

Ans^w. } He sold it for 5825 l. 8 s. 5 d. 1 gr.
 } And gained 5777 8 5 1

5. A crafty Servant agreed with a Farmer (ignorant in Numbers) to serve him 12 Years, and to have nothing for his Service but the Produce of a Wheat-Corn for the first Year; and that Product to be sowed for the second Year; and so on from Year to Year, until the End of the said Time; I demand the Worth of the whole Produce, supposing the Increase to be but in a tenfold Proportion, and sold out at 4 s. per Bushel? Ans^w. 452112 l. 4 s. rejecting Remainders.

Note 1. 7680 Wheat or Barly-Corns are supposed to make a Pint, and 64 Pints a Bushel.

2. If the first Term in any Series, be either greater or less than the Ratio, (except Unity) then multiply any two Terms together, and their Product divide by the first Term; that Quotient will exactly correspond with the Sum of their Indices.

6. A Thresher worked 20 Days at a Farmer's, and received for the first Day's Work, 4 Barly-Corns; for the second, 12 Barly-Corns; for the third, 36 Barly-Corns; and so on in triple Proportion Geometrical; I demand what the 20 Days Labour came to, supposing the whole Quantity to be sold for 2 s. 6 d. per Bushel? Ans^w. 1773 l. 7 s 6 d. rejecting Remainders.

7. A Merchant sold 30 Yards of fine Velvet, trimmed with Gold very curiously, at 2 Pins for the first Yard, 6 Pins for the second, 18 Pins for the third, &c. in triple Proportion Geometrical; I demand how much the Velvet produced, when the Pins were afterwards sold at 100 for a Farthing; also whether the said Merchant gained or lost by the Sale thereof, and how much, supposing the said Velvet to have been bought at 50 l per Yard?

Ans^w. } The Velvet produced 2144699292 l. 13 s. 0 d. $\frac{1}{2}$.
 } The Merchant gained 2144697792 13 0 $\frac{1}{2}$.

OF PERMUTATION.

Q. WHAT is Permutation?

A. Changing the Order of Things.

Q. How do you find all the Variations any Number of Things is capable of going through?

A. Multiply all the given Terms one into another continually; the last Product is the Number of Changes required.

E X A M-

E X A M P L E S.

1. I demand how many Changes may be rung upon twelve Bells; and also how long they would be in ringing but once over, supposing 24 Changes might be rung in one Minute, and the Year to contain 365 Days, 6 Hours? *Ans.* The Number of Changes is 479001600, and the Time is 37 Years, 49 Weeks, 2 Days, 18 Hours.

2. Seven Gentlemen that were travelling, met together by chance, at a certain Inn upon the Road, where they were so well pleased with their Host, and each others Company, that in a Frolic, they offer'd him 30 *l.* to stay at that Place so long as they, together with him, could sit every Day at Dinner in a different Order: The Host thinking that they could not sit in many different Positions, because there were but a few of them, and that himself would make no considerable Alteration, he being but one, imagined that he should make a good Bargain; and readily (for the sake of a good Dinner and better Company) enter'd into an Agreement with them, and so made himself the eighth Person: I demand how long they staid at the said Inn, and how many different Positions they sat in? *Ans.* The Number of Positions were 40320; and the Time that they staid was 110 Years, 142 Days; allowing the Year to consist of 365 Days, 6 Hours.

Note, There is one Thing in Progression, and in Varying the Order of Things, which is well worth our Observation; and that is The Power of Numbers, which is surprizingly great, and beyond common belief; and is no ways conceivable by a common Practitioner, hardly by a very good Artist; it being (in Appearance) not so much against Reason as above it. The first Example in Geometrical Progression, discovers what a prodigious Sum of Money a Horse sold after that Manner would produce, viz. no less than Four Millions four hundred seventy-three thousand nine hundred and twenty-four Pounds: whereas if the same Horse had been sold at the same Rate, and but a fourth Part of the Nails, he would have brought to his Owner no more than 5 *s.* 3 *d.* $\frac{3}{4}$. The second Example in Permutation, likewise discover the Impossibility of the Innkeeper's performing his Promise; and in both, the Simplicity of two Men, who thinking they have got very good Bargains, do, instead thereof, find themselves severe Sufferers. And altho' at the first Appearance, each Question seems to produce but a mere Trifle; yet upon a mature Consideration, there would not be found a Man in the Kingdom able to purchase the one, or long-stay'd enough to stand to the Agreement with the other. Hence observe the great Possibility of a Man's being impos'd on in this way, by Sharpers, without a careful Examination into the Affair, before any Contraction is made.



T H E

Schoolmasters Assistant.

P A R T II.

Of VULGAR FRACTIONS.

Of Fractions in general.

Q.     *HAT* is a Fraction?

A. It is a broken Number; and signifies the Part or Parts of a whole Number.

Q.   *W*   How many Kinds of Fractions are there?

A. Two: *Vulgar* and *Decimal*.

Of NOTATION of VULGAR FRACTIONS.

Q. *What is a Vulgar Fraction?*

A. Any two Numbers placed thus $\frac{7}{5}$ make a *Vulgar Fraction*.

Q. *What is the upper Number of such a Fraction called?*

A. It is called *Numerator*, and is the Remainder after Division.

Q. *What is the lower Number called?*

A. It is called *Denominator*; and notes any Whole divided into Parts: and is the Divisor in Division.

Q. *How many sorts of Vulgar Fractions are there?*

A. Three: *Proper*, *Improper*, and *Compound*.

Q. *What is a proper Fraction?*

A. When the *Numerator* is less than the *Denominator*, as $\frac{7}{8}$.

Q. *How far may a proper Fraction be express'd?*

A. Without end; as $\frac{1}{2}$ may be called $\frac{2}{4}$ or $\frac{3}{6}$ or $\frac{4}{8}$, &c. but the lowest Term $\frac{1}{2}$ is always desired.

Q. *What is an improper Fraction?*

A. When the *Numerator* is greater than the *Denominator*, as $\frac{8}{7}$.

Q. *What is a Compound Fraction?*

A. It is the Fraction of a Fraction, as, $\frac{1}{2}$ of $\frac{2}{3}$, &c.

Of REDUCTION of VULGAR FRACTIONS.

C A S E I.

Q. **H**OW are Vulgar Fractions reduced to a common Denominator?

A. 1. Multiply each *Numerator* into all the *Denominators* but its own, for a new *Numerator*.

2. Multiply all the *Denominators* for a common *Denominator*.

E X A M-

EXAMPLES.

1. Reduce $\frac{3}{6}$ and $\frac{5}{8}$ to a common Denominator. *Facit* $\frac{24}{48}$ and $\frac{30}{48}$.
2. Reduce $\frac{7}{8}$, $\frac{9}{10}$ and $\frac{11}{12}$ to a common Denominator.
Facit $\frac{840}{960}$, $\frac{864}{960}$ and $\frac{880}{960}$.
3. Reduce $\frac{6}{10}$, $\frac{4}{5}$, $\frac{1}{5}$ and $\frac{6}{7}$ to a common Denominator.
Facit $\frac{3024}{5040}$, $\frac{2520}{5040}$, $\frac{560}{5040}$ and $\frac{4320}{5040}$.
4. Reduce $\frac{4}{9}$, $\frac{7}{11}$, $\frac{6}{7}$ and $\frac{1}{2}$ to a common Denominator.
Facit $\frac{616}{1386}$, $\frac{882}{1386}$, $\frac{1188}{1386}$ and $\frac{693}{1386}$.
5. Reduce $\frac{6}{9}$, $\frac{2}{7}$, $\frac{1}{3}$ and $\frac{7}{8}$ to a common Denominator.
Facit $\frac{1008}{1512}$, $\frac{432}{1512}$, $\frac{504}{1512}$ and $\frac{1223}{1512}$.
6. Reduce $\frac{4}{5}$, $\frac{1}{2}$, $\frac{5}{6}$ and $\frac{2}{3}$ to a common Denominator.
Facit $\frac{384}{480}$, $\frac{240}{480}$, $\frac{400}{480}$ and $\frac{120}{480}$.

CASE 2.

Q. How do you reduce a Vulgar Fraction to its lowest Terms?

A. 1. Find a common Measure by dividing the lower Term by the upper; and that Divisor by the Remainder following, till nothing remains: the last Divisor is the common Measure.

2. Divide both Parts of the Fraction by the common Measure, and the Quotients will make the Fraction required.

Note 1, If the common Measure happens to be 1, the given Fraction is already in its lowest Terms.

2. When a Fraction hath Cyphers at the right Hand, it may be abbreviated by cutting them off; thus, $\frac{7}{210}$.

3. This Case will prove Case 1.

EXAMPLES.

1. Reduce $\frac{48}{56}$ to its lowest Terms. *Facit* $\frac{6}{7}$.
2. Reduce $\frac{72}{94}$ to its lowest Terms. *Facit* $\frac{36}{47}$.
3. Reduce $\frac{84}{170}$ to its lowest Terms. *Facit* $\frac{42}{85}$.
4. Reduce $\frac{60}{125}$ to its lowest Terms. *Facit* $\frac{12}{25}$.
5. Reduce $\frac{182}{196}$ to its lowest Terms. *Facit* $\frac{13}{14}$.
6. Reduce $\frac{468}{1184}$ to its lowest Terms. *Facit* $\frac{117}{296}$.

CASE 3.

Q. What is a mixt Number?

A. It is composed of a whole Number and a Fraction, thus $7\frac{3}{4}$.

Q. How is a mixt Number reduced to an improper Fraction?

A. 1. Multiply the whole Number into the Denominator of the Fraction.

2. To the Product, add the Numerator for a new Numerator.

3. Let its Denominator, be the Denominator given.

Note, To express a whole Number Fraction-wise, put 1 for its Denominator.

E X A M -

EXAMPLES.

1. Reduce $12\frac{1}{17}$ to an improper Fraction. *Facit* $\frac{219}{17}$.
2. Reduce $19\frac{1}{8}$ to an improper Fraction. *Facit* $\frac{154}{8}$.
3. Reduce $16\frac{1}{10}$ to an improper Fraction. *Facit* $\frac{161}{10}$.
4. Reduce $12\frac{1}{5}$ to an improper Fraction. *Facit* $\frac{61}{5}$.
5. Reduce $100\frac{1}{9}$ to an improper Fraction. *Facit* $\frac{901}{9}$.
6. Reduce $79\frac{1}{9}$ to an improper Fraction. *Facit* $\frac{713}{9}$.

CASE 4.

Q. How is an improper Fraction reduced to its proper Terms?

A. Divide the upper Term by the lower.

Note, This Case, and Case 3, prove each other.

EXAMPLES.

1. Reduce $\frac{219}{17}$ to its proper Terms. *Facit* $12\frac{1}{17}$.
2. Reduce $\frac{154}{8}$ to its proper Terms. *Facit* $19\frac{1}{8}$.
3. Reduce $\frac{161}{10}$ to its proper Terms. *Facit* $16\frac{1}{10}$.
4. Reduce $\frac{61}{5}$ to its proper Terms. *Facit* $12\frac{1}{5}$.
5. Reduce $\frac{901}{9}$ to its proper Terms. *Facit* $100\frac{1}{9}$.
6. Reduce $\frac{713}{9}$ to its proper Terms. *Facit* $79\frac{1}{9}$.

CASE 5.

Q. How do you reduce a compound Fraction to a single one?

A. 1. Multiply all the Numerators for a new Numerator.

2. Multiply all the Denominators for a new Denominator.

EXAMPLES.

1. Reduce $\frac{1}{2}$ of $\frac{2}{3}$ of $\frac{3}{4}$ to a single Fraction. *Facit* $\frac{6}{24}$.
2. Reduce $\frac{7}{8}$ of $\frac{4}{6}$ of $\frac{9}{10}$ to a single Fraction. *Facit* $\frac{252}{480}$.
3. Reduce $\frac{1}{4}$ of $\frac{5}{8}$ of $\frac{1}{2}$ to a single Fraction. *Facit* $\frac{60}{160}$.
4. Reduce $\frac{5}{9}$ of $\frac{4}{8}$ of $\frac{3}{4}$ to a single Fraction. *Facit* $\frac{60}{288}$.
5. Reduce $\frac{2}{3}$ of $\frac{3}{4}$ of $\frac{4}{5}$ to a single Fraction. *Facit* $\frac{24}{60}$.
6. Reduce $\frac{1}{2}$ of $\frac{8}{9}$ of $\frac{6}{7}$ to a single Fraction. *Facit* $\frac{48}{126}$.

CASE 6.

Q. How do you reduce the Fraction of one Denomination to the Fraction of another, but greater, retaining the same Value?

A. 1. Reduce the given Fraction to a compound Fraction, by comparing it with all the Denominations between it, and that Denomination, which you would reduce it to.

2. Reduce that compound Fraction to a single one, by Case 5.

EXAMPLES.

E X A M P L E S.

1. Reduce $\frac{5}{6}$ of a Penny to the Fraction of a Pound. *Facit* $\frac{5}{144}$ l.
2. Reduce $\frac{1}{2}$ of a Farthing to the Fraction of a Shilling. *Facit* $\frac{1}{96}$ s.
3. Reduce $\frac{8}{9}$ of an Ounce Troy, to the Fraction of a Pound. *Facit* $\frac{8}{108}$ lb.
4. Reduce $\frac{6}{7}$ of a Pound Avoirdupois to the Fraction of a C. wt. *Facit* $\frac{6}{784}$ C. wt.
5. Reduce $\frac{9}{13}$ of a Pint of Wine to the Fraction of a kbd. *Facit* $\frac{9}{552}$ kbd.

C A S E 7.

Q. How do you reduce the Fraction of one Denomination to the Fraction of another, but less, retaining the same Value.

A. Multiply the given Numerator, by the Parts of the Denominations between it, and that Denomination you would reduce the Fraction to, for a new Numerator, and place it over the given Denominator.

Note, This Case, and Case 6, prove each other.

E X A M P L E S.

1. Reduce $\frac{5}{144}$ of a Pound to the Fraction of a Penny. *Facit* $\frac{1200}{1440} = \frac{5}{6}$ d.
2. Reduce $\frac{1}{96}$ of a Shil. to the Fraction of a Farthing. *Facit* $\frac{1}{24}$ gr.
3. Reduce $\frac{8}{108}$ of a lb. Troy to the Fraction of an Oz. *Facit* $\frac{8}{135}$ oz.
4. Reduce $\frac{6}{784}$ of a C. wt. to the Fraction of a lb. *Facit* $\frac{6}{7}$ lb.
5. Reduce $\frac{9}{552}$ of a kbd. of Wine to the Fraction of a Pint. *Facit* $\frac{9}{13}$ Pint.

C A S E 8.

Q. How do you reduce Vulgar Fractions from one Denomination to another of the same Value, having the Numerator of the required Fraction given?

A. As the Numerator of the given Fraction,
Is to its Denominator :
So is the Numerator of the intended Fraction,
To its Denominator.

E X A M P L E S.

1. Reduce $\frac{3}{4}$ to a Fraction of the same Value, whose Numerator shall be 15. *Facit* $\frac{15}{20} = \frac{3}{4}$.
2. Reduce $\frac{1}{2}$ to a Fraction of the same Value, whose Numerator shall be 42. *Facit* $\frac{21}{42}$.
3. Reduce $\frac{3}{4}$ to a Fraction of the same Value, whose Numerator shall be 34. *Facit* $\frac{25.5}{34}$.
4. Reduce $\frac{5}{9}$ to a Fraction of the same Value, whose Numerator shall be 73. *Facit* $\frac{73}{131.4}$.

Note, From Cases 8 and 9, there arises a new Fraction, which may improperly be called a mixt Fraction.

C A S E

C A S E 9.

Q. How do you reduce Vulgar Fractions from one Denomination to another of the same Value, having the Denominator of the required Fraction given?

A. As the Denominator of the given Fraction,
Is to its Numerator :
So is the Denominator of the intended Fraction,
To its Numerator.

Note, This Case and Case 8 prove each other.

E X A M P L E S.

1. Reduce $\frac{3}{4}$ to a Fraction of the same Value, whose Denominator shall be 20. *Facit* $\frac{15}{20} = \frac{3}{4}$
2. Reduce $\frac{7}{8}$ to a Fraction of the same Value, whose Denominator shall be 49. *Facit* $\frac{42}{49} = \frac{7}{8}$
3. Reduce $\frac{3}{4}$ to a Fraction of the same Value, whose Denominator shall be 46. *Facit* $\frac{34}{46} = \frac{3}{4}$
4. Reduce $\frac{5}{9}$ to a Fraction of the same Value, whose Denominator shall be $131\frac{2}{3}$. *Facit* $\frac{73}{131\frac{2}{3}} = \frac{5}{9}$

C A S E 10.

Q. How is a mixt Fraction reduc'd to a single one?

A. 1. When the Numerator is the integral Part: Then

(1) Multiply it by the Denominator of the fractional Part, and to that Product add the Numerator of the fractional Part, for a new Numerator.

(2) Multiply the Denominator of the Fraction by the Denominator of the fractional Part of the Numerator, for a new Denominator.

Note, This proves Case 9.

E X A M P L E S.

1. Reduce $4\frac{2}{9} \frac{7}{8}$ to a simple Fraction. *Facit* $\frac{7}{8}$.
2. Reduce $3\frac{4}{6} \frac{1}{2}$ to a simple Fraction. *Facit* $\frac{3}{4}$.
3. Reduce $1\frac{7}{3} \frac{4}{8}$ to a simple Fraction. *Facit* $\frac{157}{387}$.

2. When the Denominator is the integral Part: Then

(1.) Multiply it by the Denominator of the fractional Part, and to that Product add the Numerator of the fractional Part, for a new Denominator.

(2.) Multiply the Numerator of the Fraction by the Denominator of the fractional Part, for a new Numerator.

Note, This proves Case 8.

E X A M P L E S.

1. Reduce $1\frac{73}{31} \frac{2}{5}$ to a simple Fraction. *Facit* $\frac{365}{687} = \frac{5}{9}$.
2. Reduce $4\frac{1}{3} \frac{1}{4}$ to a simple Fraction. *Facit* $\frac{104}{293}$.
3. Reduce $1\frac{7}{9} \frac{3}{5}$ to a simple Fraction. *Facit* $\frac{15}{98} = \frac{5}{14}$.

C A S E

C A S E II.

Q. How do you find the proper Quantity of a Fraction in the known Parts of an Integer?

A. Multiply the Numerator by the common Parts of the Integer, and divide by the Denominator.

E X A M P L E S.

1. Reduce $\frac{2}{3}$ of a Pound Sterling to its proper Quantity.
Facit 13 s. 4 d.
2. Reduce $\frac{1}{3}$ of a Shilling to its proper Quantity. *Facit* 5 d.
3. Reduce $\frac{6}{7}$ of 5 l. 9 s. to its proper Quantity. *Facit* 4 l. 13 s. 5 d.
4. Reduce $\frac{1}{6}$ of a lb. Troy to its proper Quantity. *Facit* 9 oz.
5. Reduce $\frac{1}{8}$ of a Ton Weight to its proper Quantity.
Facit 3 C. 0 qrs. 8 lb. 9 oz. 13 dr. $\frac{4}{8}$.
6. Reduce $\frac{5}{9}$ of a lb. Avoirdupois to its proper Quantity.
Facit 8 oz. 14 dr. $\frac{2}{9}$.
7. Reduce $\frac{9}{11}$ of 10 C. 1 qr. 12 lb. to its proper Quantity.
Facit 8 C. 1 qr. 25 lb. 1 oz. 7 dr. $\frac{3}{11}$.
8. Reduce $\frac{4}{7}$ of a Mile to its proper Quantity. *Facit* 4 fur. 125 yds. 2 feet, 1 in. 2 bc. $\frac{1}{7}$.
9. Reduce $\frac{9}{10}$ of a Yard to its proper Quantity. *Facit* 2 feet, 8 in. 1 bc. $\frac{2}{10}$.
10. Reduce $\frac{4}{5}$ of an Ell English to its proper Quantity.
Facit 1 Yard.
11. Reduce $\frac{7}{8}$ of an Acre to its proper Quantity. *Facit* 1 Rood, 30 Perches.
12. Reduce $\frac{4}{9}$ of a Tun of Wine to its proper Quantity.
Facit 1 hhd. 49 galls.
13. Reduce $\frac{7}{8}$ of a Barrel of Beer to its proper Quantity.
Facit 30 galls. $\frac{1}{2}$.
14. Reduce $\frac{3}{8}$ of a Chaldron of Coals to its proper Quantity.
Facit 13 bush. $\frac{1}{2}$.
15. Reduce $\frac{2}{7}$ of a Quarter of Corn to its proper Quantity.
Facit 2 bush. 1 peck $\frac{1}{7}$.
16. Reduce $\frac{7}{13}$ of a Day natural to its proper Quantity.
Facit 12 hrs. 55 min. 23 sec. $\frac{1}{13}$.
17. Reduce $\frac{4}{5}$ of a Month to its proper Quantity. *Facit* 3 weeks, 1 day, 9 hrs. 36 min.
18. What is the proper Quantity of $\frac{7}{8}$ of a Yard of Cloth?
Ans. 3 qrs. 2 na.
19. What is the proper Quantity of $\frac{2}{9}$ of a hhd. of Beer?
Ans. 12 galls.
20. What is the proper Quantity of $\frac{3}{16}$ of a Barrel of Ale?
Ans. 6 galls.

C A S E 12.

Q. How do you reduce any given Quantity to the Fraction of any greater Denomination of the same kind?

A. 1. Reduce the given Quantity to the lowest Term mentioned for a Numerator.

2. Reduce the integral Part to the same Term for a Denominator, and that will be the Fraction required.

Note 1, If there be a Fraction given with the said Quantity, let it be put to the Numerator of the Fraction required.

2. Cases 11 and 12 prove each other.

E X A M P L E S.

1. Reduce 13 s. 4 d. to the Fraction of a Pound Sterling.

Facit $\frac{160}{240} = \frac{2}{3} l.$

2. Reduce 5 d. $\frac{1}{3}$ to the Fraction of a Shilling. *Facit* $\frac{18}{43} s.$

3. What Part of 5 l. 9 s. is 4 l. 13 s. 5 d. $\frac{1}{7}$? *Ans.* $\frac{6}{7}$.

4. Reduce 9 oz. Troy to the Fraction of a lb. *Facit* $\frac{9}{12} = \frac{3}{4} lb.$

5. Reduce 3 C. 0 qr. 8 lb. 9 oz. 13 dr. $\frac{4}{7}$ to the Fraction of a Ton. *Facit* $\frac{17}{8} Ton.$

6. Reduce 8 oz. 14 dr. $\frac{2}{9}$ to the Fraction of a lb. Avoirdupois. *Facit* $\frac{5}{9} lb.$

7. What Part of 10 C. 1 qr. 12 lb. is 8 C. 1 qr. 25 lb. 1 oz. 7 dr. $\frac{2}{11}$? *Ans.* $\frac{9}{11}$.

8. Reduce 4 fur. 125 yds. 2 feet, 1 in. 2 bc. $\frac{1}{7}$ to the Fraction of a Mile. *Facit* $\frac{4}{7} Mile.$

9. Reduce 2 feet, 8 in. 1 bc. $\frac{2}{10}$ to the Fraction of a Yard. *Facit* $\frac{9}{10} Yard.$

10. Reduce 1 Yard to the Fraction of an Ell. *Facit* $\frac{4}{5} Ell.$

11. Reduce 1 Rood, 30 Poles, to the Fraction of an Acre. *Facit* $\frac{7}{8} Acre.$

12. Reduce 1 hhd. 49 galls. of Wine to the Fraction of a Tun. *Facit* $\frac{4}{9} Tun.$

13. Reduce 31 galls. $\frac{1}{2}$ of Beer to the Fraction of a Barrel. *Facit* $\frac{7}{8} Barrel.$

14. Reduce 13 bush. $\frac{1}{2}$ of Coals to the Fraction of a Chaldron. *Facit* $\frac{3}{8} Chaldron.$

15. Reduce 2 bush. 1 peck $\frac{1}{7}$ of Corn to the Fraction of a Quarter. *Facit* $\frac{2}{7} Quarter.$

16. Reduce 12 hrs. 55 min. 23 sec. $\frac{1}{3}$ to the Fraction of a Day natural. *Facit* $\frac{7}{13} Day.$

17. Reduce 3 w. 1 d. 9 hrs. 36 min. to the Fraction of a Month. *Facit* $\frac{4}{5} Month.$

18. Reduce 3 qrs. 2 na. to the Fraction of a Yard. *Facit* $\frac{7}{8} Yard.$

19. Reduce

19. Reduce 12 gals. of Beer to the Fract. of a Hhd. *Facit* $\frac{4}{18}$ hhd.
 20. Reduce 6 gals. of Ale to the Fract. of a Bar. *Facit* $\frac{3}{16}$ bar.
 21. Reduce 13 hrs. 30 min. to the Fraction of a Day.
Facit $\frac{810}{1440} = \frac{9}{16}$.

Of ADDITION of VULGAR FRACTIONS.

Q. **H**OW are Vulgar Fractions added together?

A. 1. Reduce the given Fractions to a common Denominator.

2. Add all the Numerators together for a new Numerator; under which subscribe the common Denominator.

Note, This Rule is proved by Subtraction, when two Fractions only are given.

EXAMPLES.

1. Add $\frac{1}{2}$ and $\frac{7}{8}$ together. — — — — — *Facit* $1\frac{6}{8}$.
 2. Add $\frac{7}{10}$ and $\frac{11}{12}$ and $\frac{4}{9}$ together. — — — — — *Facit* $2\frac{66}{80}$.
 3. Add 19 and $7\frac{1}{2}$ of $\frac{2}{3}$ together. — — — — — *Facit* $26\frac{2}{6}$.
 4. Add $\frac{1}{2}$ of $\frac{7}{8}$ and $\frac{2}{3}$ of $\frac{12}{10}$ together. — — — — — *Facit* $1\frac{68}{90}$.
 5. Add $\frac{1}{3}$ of 95 and $\frac{7}{8}$ of 14 together — — — — — *Facit* $43\frac{22}{24}$.
 6. Add $\frac{2}{3}$ and $17\frac{1}{2}$ together. — — — — — *Facit* $18\frac{1}{6}$.
 7. Add $12\frac{1}{2}$ and $3\frac{2}{3}$ and $4\frac{3}{4}$ together. — — — — — *Facit* $20\frac{22}{24}$.
 8. Add $6\frac{7}{8}$ of $\frac{2}{10}$ and $\frac{4}{7}$ of $\frac{1}{2}$ and $7\frac{1}{2}$ together. *Facit* $14\frac{128}{224}$.
- Note, In order to find the following Facits, the Fractions given must be reduced to their proper Quantities by Case 11, in Reduction, and then added, as in Addition of whole Numbers.
9. Add $\frac{7}{8}$ of a Pound to $\frac{3}{4}$ of a Shilling. *Facit* 18 s. 3 d.
 10. Add $\frac{3}{4}$ of a Penny to $\frac{1}{5}$ of a Pound. *Facit* 2 s. 3 d. 1 gr.
 11. Add $\frac{1}{2}$ of a lb. Troy to $\frac{7}{12}$ of an oz. *Facit* 6 oz. 11 dwts. 16 gr.
 12. Add $\frac{4}{7}$ of a Tun to $\frac{9}{10}$ of an C. wt. *Facit* 12 C. 1 q.
 - 8 lb. 12 oz. 12 dr. $\frac{3}{10}$.
 13. Add $\frac{3}{4}$ of a Mile to $\frac{7}{10}$ of a Furlong. *Facit* 6 Fur. 28 Poles.
 14. Add $\frac{1}{2}$ of a Yard to $\frac{2}{3}$ of a Foot. *Facit* 2 feet, 2 in.
 15. Add $\frac{1}{3}$ of a Day to $\frac{1}{2}$ of an Hour. *Facit* 8 hrs. 30 min.
 16. Add $\frac{4}{9}$ of a Chaldron to $\frac{7}{8}$ of a Bush. *Facit* 16 bush. 3 pecks.
 17. Add $\frac{1}{3}$ of a Week, $\frac{1}{4}$ of a Day, and $\frac{1}{2}$ of an Hour together. *Facit* 2 days, 14 hrs. $\frac{1}{2}$.
 18. Add $\frac{2}{3}$ of a Yard, $\frac{3}{4}$ of a Foot, and $\frac{7}{8}$ of a Mile together. *Facit* 1540 yds. 2 feet, 9 in.

Of SUBTRACTION of VULGAR FRACTIONS.

Q. **H**OW are Vulgar Fractions subtracted?

A. 1. Reduce the given Fractions to a common Denominator.

2. Subtract the lesser Numerator from the greater, and put that Diff. over the common Denominator.

3. W

3. When the lower *Fraction* is greater than the upper, subtract the *Numerator* of the lower *Fraction* from the *Denominator*, and to that Difference add the upper *Numerator*, carrying one to the *Units* Place of the lower whole Number.

Note, *This Rule is proved by Addition.*

EXAMPLES.

1. From $\frac{11}{11\frac{1}{2}}$ take $\frac{3}{4}$. - - - - Facit $\frac{108}{448}$.
2. From $\frac{97}{100}$ take $\frac{3}{7}$. - - - - Facit $\frac{379}{700}$.
3. From $96\frac{1}{3}$ take $14\frac{3}{7}$. - - - - Facit $81\frac{10}{21}$.
4. From 96 take $\frac{3}{5}$. - - - - Facit $95\frac{2}{5}$.
5. From $\frac{1}{3}$ of 76 take $\frac{3}{4}$ of 21. - Facit $9\frac{7}{12}$.
6. From $\frac{109}{118}$ take $\frac{1}{2}$ of $\frac{2}{3}$ of $\frac{3}{4}$. - Facit $\frac{1956}{2640}$.
7. From $71\frac{1}{2}$ take $\frac{1}{9}$. - - - - Facit $70\frac{2}{3}$.
8. From $14\frac{1}{4}$ take $\frac{2}{3}$ of 19. - - Facit $1\frac{1}{2}$.

Note, In order to find the following Facits, the Fractions given must be reduced to their proper Quantities by Case 11, in Reduction, and then subtracted, as in Subtraction of whole Numbers.

9. From $\frac{1}{2}$ of a Pound take $\frac{3}{4}$ of a Shilling. Facit 9 s. 3 d.
10. From $\frac{1}{2}$ of a Shilling take $\frac{3}{4}$ of a Penny. Facit 5 d. $\frac{1}{4}$.
11. From $\frac{1}{3}$ of an oz. take $\frac{7}{8}$ of a dwt. Facit 11 dwts. 3 gr.
12. From $\frac{1}{2}$ of an C. wt. take $\frac{7}{12}$ of a Pound. Facit 1 qr.
13. From $\frac{2}{3}$ of a League take $\frac{7}{10}$ of a Mile. Facit 1 mile, 16 poles.
14. From 1 Ell take $\frac{7}{10}$ of a qr. Facit 1 yd. 0 qr. 1 na. $\frac{2}{10}$.
15. From $\frac{3}{12}$ of a bhd. of Beer take 1 Gallon. Facit 12 gall $\frac{1}{2}$.
16. From $\frac{4}{8}$ of a Chaldron take $\frac{2}{3}$ of a Bushel. Facit 17 bush.
17. From 7 Weeks take 9 Days $\frac{7}{10}$. Facit 5 wks. 4 days, 12 min.
18. From 4 days 7 hrs. $\frac{1}{2}$, take 1 day 9 hrs. $\frac{3}{8}$. Facit 2 days, 22 hrs. $\frac{1}{8}$.

MULTIPLICATION of VULGAR FRACTIONS.

HOW are Vulgar Fractions multiplied?

A. 1. Prepare the given Numbers (if need be) by the Rules of Reduction.

2. Multiply all the given *Numerators* for a new *Numerator*, and all the *Denominators* for a new *Denominator*.

Note, When any Number, either whole or mixt, is multiply'd by a Fraction, the Product is always less than the Multiplicand, in the same Proportion as the multiplying Fraction is less than 1 or an Unit.

EXAM-

E X A M P L E S

1. Multiply $\frac{2}{7}$ by $\frac{3}{11}$ - - - Facit $\frac{6}{77}$.
2. Multiply $\frac{4}{8}$ by $\frac{7}{9}$ - - - Facit $\frac{28}{72}$.
3. Multiply $\frac{1}{3}$ of $\frac{4}{5}$ by $\frac{7}{10}$ of $\frac{1}{12}$ - Facit $\frac{308}{1800}$.
4. Multiply $7\frac{1}{4}$ by $8\frac{1}{2}$ - - - Facit $61\frac{5}{8}$.
5. Multiply $4\frac{1}{2}$ by $\frac{1}{8}$ - - - Facit $\frac{9}{16}$.
6. Multiply $\frac{7}{8}$ by $13\frac{0}{10}$ - - Facit $12\frac{7}{80}$.
7. Multiply $\frac{1}{2}$ of 7 by $\frac{3}{6}$ - - - Facit $1\frac{7}{12}$.
8. Multiply $\frac{3}{5}$ of 8 by $\frac{7}{8}$ of 5 - - Facit 21.
9. Multiply $\frac{3}{6}$ by $\frac{4}{9}$ of 11 - Facit $2\frac{2}{3}$.
10. Multiply $\frac{4}{5}$ of 91 by $71\frac{1}{2}$ - - Facit $5205\frac{2}{10}$.
11. Multiply $12\frac{3}{5}$ by $\frac{2}{6}$ of 7 - - Facit $29\frac{1}{30}$.
12. Multiply $7\frac{1}{2}$ by $9\frac{1}{4}$ - - - Facit $69\frac{3}{8}$.

Of DIVISION of VULGAR FRACTIONS

Q. **H**OW are Vulgar Fractions divided?

A. 1. Prepare the Numbers given (if need be) by the Rules of *Reduction*.

2. Multiply the *Denominator* of the *Divisor* into the *Numerator* of the *Dividend*, for a new *Numerator*; and the *Numerator* of the *Divisor* into the *Denominator* of the *Dividend*, for a new *Denominator*.

Note 1, When the *Dividend* is greater than the *Divisor*, the *Quotient* will be greater than the *Dividend*: But when the *Dividend* is less than the *Divisor*, then the *Quotient* will be less than the *Dividend*, and in the same Proportion as an Unit is greater or less than the dividing Fraction.

2. Multiplication and Division prove each other.

E X A M P L E S.

1. Divide $\frac{17}{21}$ by $\frac{3}{5}$ - - Facit $1\frac{22}{63}$.
2. Divide $\frac{13}{10}$ by $\frac{7}{9}$ - - Facit $1\frac{17}{30}$.
3. Divide $\frac{14}{18}$ by $\frac{7}{10}$ - - Facit $1\frac{14}{45}$.
4. Divide $1\frac{1}{2}$ by $4\frac{8}{10}$ - - Facit $\frac{30}{96}$.
5. Divide $\frac{7}{8}$ by 4 - - Facit $\frac{7}{32}$.
6. Divide 4 by $\frac{7}{8}$ - - Facit $4\frac{4}{7}$.
7. Divide 99 by 108 - Facit $\frac{99}{108}$.
8. Divide $\frac{1}{5}$ of 19 by $\frac{2}{3}$ of $\frac{3}{4}$ - Facit $7\frac{1}{30}$.
9. Divide $\frac{1}{2}$ of $\frac{2}{3}$ by $\frac{2}{3}$ of $\frac{3}{4}$ - Facit $\frac{3}{4}$.
10. Divide $\frac{2}{3}$ of $\frac{3}{4}$ by $\frac{1}{2}$ of $\frac{2}{3}$ - Facit $1\frac{1}{24}$.
11. Divide $4\frac{5}{9}$ by $\frac{5}{9}$ of 4 - Facit $2\frac{1}{10}$.
12. Divide $\frac{5}{9}$ of 4 by $4\frac{5}{9}$ - Facit $\frac{2}{41}$.

The SCHOOLM

Of the SINGLE RULE in VULGAR FR.

Q. HOW is the Rule of Three in Fractions

A. The Operations of the Rule of Three in Fractions, both single and Double, Vulgar and Decimal, are exactly agreeable to the Principles laid down in the same Rules in whole Numbers.

Q. How are the following Examples proved?

A. By changing the Order of them.

EXAMPLES.

1. If $\frac{1}{3}$ lb. of Sugar cost $\frac{7}{3}$ of a Shilling, what cost $\frac{3}{4}$ lb.?

Ans. $\frac{29}{9} s. = 4 d. 3 qrs. \frac{4}{9} \frac{7}{9} \frac{1}{9}$.

2. If $\frac{3}{4}$ Ell cost $\frac{2}{3} l.$ what cost $\frac{1}{7}$ Ell? *Ans.* 15 s. 8 d. $\frac{36}{53}$.

3. If $\frac{4}{7}$ Ell cost $\frac{7}{3} l.$ what cost 1 Ell? *Ans.* 18 s. 10 d. $\frac{8}{52}$.

4. If 2 oz. of Silver cost 16 s. 5 d. what cost $\frac{3}{4}$ oz.? *Ans.* 6 s. 1 d. 3 qrs. $\frac{1}{2}$.

5. If 6 Yards $\frac{1}{2}$ cost 18 s. what cost 9 Yards $\frac{1}{4}$? *Ans.* 5 s. 7 d. 1 qr. $\frac{28}{52}$.

6. If 1 Dollar be worth 56 d. $\frac{3}{5}$, what are 500 Dollars worth? *Ans.* 117 l. 18 s. 4 d.

7. If 1 yd. $\frac{1}{4}$ cost 9 s. what cost 16 yds. $\frac{1}{4}$? *Ans.* 5 l. 17 s.

8. If 1 Pistole be 17 s. $\frac{1}{5}$, what are 100 Pistoles? *Ans.* 86 l.

9. If $\frac{5}{7}$ oz. cost $\frac{1}{12} l.$ what cost 1 oz.? *Ans.* 1 l. 5 s. 8 d.

10. If an Ingot of Silver weighs 16 oz. $\frac{1}{15}$, what is it worth at 5 s. 6 d. per oz.? *Ans.* 4 l. 12 s. 0 d. 1 qr. $\frac{9}{15}$.

11. If $\frac{9}{10} C.$ cost 14 l. 4 s. what will 7 C. $\frac{1}{2}$ cost? *Ans.* 18 l. 6 s. 8 d.

12. If $\frac{2}{3}$ of an Ell cost $\frac{2}{3}$ of 19 s. what cost 7 Ells? *Ans.* 7 s. 9 d. 1 qr. $\frac{3}{5}$.

13. If 8 lb. of Tobacco cost 4 s. 9 d. $\frac{3}{5}$, what cost 1 lb.? *Ans.* 7 d. $\frac{1}{5}$.

14. If 1 yd. of broad Cloth cost 15 s. $\frac{5}{8}$, what will 4 Pieces, each containing 27 yds. $\frac{3}{8}$ cost? *Ans.* 85 l. 10 s. 11 d. $\frac{1}{4}$.

15. A Mercer bought 3 Pieces $\frac{1}{2}$ of Silk, each containing 4 Yards $\frac{1}{3}$ at 6 s. 0 d. $\frac{1}{2}$ per Yard; I demand the Value of the Pieces $\frac{1}{2}$ at that Rate? *Ans.* 25 l. 14 s. 6 d. 2 qrs. $\frac{4}{12}$.

16. If $\frac{1}{3} lb.$ less by $\frac{1}{6}$ cost 13 d. $\frac{1}{5}$, what cost 14 lb. less by 2 lb.? *Ans.* 4 l. 9 s. 9 d. $\frac{2}{3}$.

17. A Merchant had 5 C. $\frac{8}{9}$ of Sugar, at 6 d. $\frac{3}{4}$ per lb. which he would barter for Tea, at 8 s. $\frac{5}{8}$ per lb. I demand how much Tea must be given for the Sugar? *Ans.* 43 lb. $\frac{6}{14}$.

18. Bought 120 lb. of Tea, at 8 s. $\frac{5}{8}$ per lb. and sold it for 70 l. what was the Gain p r Cent.? *Ans.* 35 l. 5 s. 3 d. 3 qrs. $\frac{5}{35}$.

of THREE INVERSE FRACTIONS.

1. Cloth that is $1\frac{1}{3}$ Yard wide, be sufficient to make a Cloke; how much must I have of that sort which is $\frac{4}{5}$ of a Yard wide to make a Cloke of the same Bigness? *Ans.* $4\frac{7}{8}$ Yards.

2. If 16 Men finish a Piece of Work in $28\frac{1}{3}$ Days, how long will 12 Men require to do the same Work? *Ans.* $37\frac{2}{3}$ Days.

3. If $1\frac{1}{4}$ Yard in Breadth require $20\frac{1}{2}$ Yards long to make a Garment; what Length will $\frac{3}{4}$ of a Yard wide require to make the same? *Ans.* $34\frac{1}{4}$.

4. How many Pieces of Merchandize, at 20 s. $\frac{1}{8}$ per Piece, are to be given for 240 Pieces $\frac{1}{7}$, at 12 s. $\frac{1}{2}$ per Piece? *Ans.* $149\frac{3}{4}$ Pieces.

5. How many Yards of Canvas that is 1 Yard $\frac{1}{4}$ wide, will be sufficient to line 20 Yards of Say, that is $\frac{3}{4}$ of a Yard wide? *Ans.* 12 Yards of Canvas.

Of the DOUBLE RULE of THREE in VULGAR FRACTIONS.

1. IF 9 Students spend 10 l. $\frac{7}{10}$ in 13 Days; how much will 20 Students spend in 30 Days? *Ans.* 39 l. 18 s. 4 d. $\frac{360}{145}$.

2. Three Men having work'd 19 Days $\frac{1}{2}$, receiv'd 8 l. $\frac{8}{10}$; how much must 20 Men have for 100 Days $\frac{1}{4}$? *Ans.* 305 l. 8 d. +

3. A Man and his Wife having laboured 1 Day, earned 4 s. $\frac{5}{8}$; I demand how much they must have for 10 Days $\frac{1}{2}$ when their two Sons helped them? *Ans.* 4 l. 17 s. 1 d. $\frac{1}{2}$.

4. A Man with his Family, which in all were 5 Persons did usually drink 7 Gallons $\frac{4}{5}$ of Beer in a Week; how much will be drank in 22 Weeks $\frac{1}{2}$, when 3 Persons more come in to the Family; *Ans.* $280\frac{4}{5}$ Gallons.

5. Seven Men with their Wives, upon examining into the Expences for 20 Weeks past, found that they had laid out 40 l. $\frac{4}{5}$. I demand in what Time 20 l. $\frac{3}{7}$ may be spent by 4 Men in the like Proportion? *Ans.* 3 weeks $\frac{3136}{65538}$.

6. Three Sailors having been abroad 9 Months $\frac{1}{4}$, received 40 l. $\frac{1}{5}$; I demand how much 100 Sailors must receive for 28 Months $\frac{3}{7}$ Service? *Ans.* 4118 l. 6 s. 0 d. $\frac{1}{4}$ +.

T H E
Schoolmasters Assistant.

P A R T III.

Of DECIMAL FRACTIONS.

Q. *W H A T* do you understand by Decimals in general?

A. Any Thing which is called *One*; as one Foot, one Pound, one Shilling, one Year, &c. is conceived in Imagination to be divided into equal Parts, and every one of those Parts into ten equal Parts, and so on, by a *Decimal* Division, without

Q. *W H A T* is a Decimal Fraction?

A. Any Number having a Point placed before it, thus, .641 is a Decimal.

Q. *H O W* do you distinguish a whole Number from a Decimal Fraction?

A. Any Number having a Point placed after it, thus, 641. is a whole Number.

Q. *W H A T* is a mixt Number?

A. Any Quantity of Figures having a Point placed somewhere between them, thus 6.41, or thus 64.1, is a mixt Number.

Q. *N O T E*, The Decimal Point must never be omitted; because without it a Decimal cannot be distinguished from a whole or mixt Number. But when a whole Number alone is given, it is as common to omit it as to insert it; as appears by several Examples following.

N O T A T I O N of D E C I M A L S.

H O W do Decimal Places increase?

A. In the same Manner as whole Numbers do: by *Tens*: For every Place towards the left Hand is ten greater than that which is next it towards the right as appears by the following Table.

T A B L E.

C. Thousands	X. Thousands	Thousands	Hundreds	Tens	Units	Tenth Parts	Hundredth Parts	Thousandth Parts	X. Thousandth Parts	C. Thousandth Parts
6	5	4	3	2	1	2	3	4	5	6

Q. May not Cyphers sometimes be annexed to Decimals?

A. They may, but they alter not their Value: Thus, 4 and 4100 are the same.

Q. May not Cyphers sometimes be prefixed to Decimal Parts?

A. Yes; and then they decrease their Value, by removing them farther from the Point; Thus, .0041 is less than 41

Of ADDITION and SUBTRACTION of DECIMALS.

Q. **H**OW are Decimals added or subtracted?

A. Place the Numbers according to their Value, and work as in Addition or Subtraction of whole Numbers.

Q. How are the Operations proved?

A. As in whole Numbers.

EXAMPLES in ADDITION.

Shillings.	Yds.	Galls.	£
14.471	47.4	7004.16	71.001
1.191	19.71	712.712	120.07
1.8126	461.721	19.0174	31.121
3.6126	400.004	7.3126	13.410
7.1281	7.1004	71.1851	76.04
18.8126	7.07	3.108	7.3

Miles.	lb.	Acres.	Ounces.
41.8102	85.18104	.61271	48.9108
140.037	3.14	.8712	1.8191
18.10	1.181	.012	3.1080
7.8141	7.7121	.87	.7012
16.4612	8.19817	.04	.0012
7.81	13.071	.4	.0018

EXAMPLES in SUBTRACTION.

Years.	Days.	Weeks.	Hours.
From 1081.761	712.10009	127.19	12.
Take 10.00012	7.121	121.	.12
Rem.			
Minutes.	Months.	Ells.	Tuns.
From 174.1	6100.	.172618	761.8109
Take 1.471	6.109	.0000148	18.9112
Rem.			

of MULTIPLICATION of DECIMALS.

Q. HOW are Decimals multiplied?
A. As whole Numbers are.

- Note 1, When Numbers are multiplied, make as many Decimal Parts in the Product, as there are in the two Factors taken together.
2. If Decimal Places are wanting in the Product, supply them with Cyphers to the Decimal Point.
3. Observe the same Note here, which is given in Multiplication of Vulgar Fractions.

Q. How are the following Examples proved?
A. By inverting the Factors.

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EXAM-

EXAMPLES.

- | | |
|----------------------------|------------------------------|
| 1. Multiply .612 by 4.12 | 8. Multiply .00041 by .00017 |
| 2. Multiply 48. by .48 | 9. Multiply .0027 by 41. |
| 3. Multiply 37.9 by 46.5 | 10. Multiply 410. by .0012 |
| 4. Multiply .121 by 17.2 | 11. Multiply .07 by .07 |
| 5. Multiply 1.81 by 71. | 12. Multiply 1.007 by .41 |
| 6. Multiply 4.1 by 1.42 | 13. Multiply 4.001 by .004 |
| 7. Multiply .00071 by .121 | 14. Multiply .004 by .004 |

Of DIVISION of DECIMALS.

Q. **H**OW are Decimals divided?
 A. As whole Numbers are.

Note 1. The Decimal Places of the Divisor and Quotient must always be equal to those in the Dividend.

2. If there be more Decimals in the Divisor, than in the Dividend, annex as many Cyphers as you please to the Dividend, so as to be equal at least to the Divisor.

3. If Decimal Places are wanting in the Quotient, they must be supplied with Cyphers to the Decimal Point.

4. Observe the same Note here, which is given in Division of Vulgar Fractions.

Q. How are the following Examples proved?

A. By Multiplication.

EXAMPLES.

- | | |
|---------------------------|------------------------------|
| 1. Divide 19.4 by 37.5 | 7. Divide 9. - - - by .7121 |
| 2. Divide 47121.1 by 47. | 8. Divide 9. - - - by .9 |
| 3. Divide 4.18 by .1812 | 9. Divide 14. - - - by 47.31 |
| 4. Divide .76121 by 41. | 10. Divide 1. - - - by 863. |
| 5. Divide .612821 by 7.21 | 11. Divide .012181 by .12 |
| 6. Divide .121819 by .721 | 12. Divide .0001212 by .018 |

Of REDUCTION of DECIMALS

CASE I.

Q. **H**OW do you reduce a Vulgar Fraction to a Decimal?
 A. Divide the upper Term by the lower.

Note 1, Both Terms are to be esteemed whole Numbers.

2. By this Case, Tables containing the Decimal Parts of an Integer are constructed.

EXAMPLES.

- | | |
|--|-----------------|
| 1. Reduce $\frac{5}{26}$ to a Decimal. - - - | Facit .1923076+ |
| 2. Reduce $\frac{5}{28}$ to a Decimal. - - - | Facit .1785714+ |
| 3. Reduce | |

3. Reduce $\frac{1}{4}$ of $\frac{1}{3}$ to a Decimal. *Facit* .6043956+
4. Reduce 7 s. 6 d. to the Decimal of a Pound. *Facit* .375 l.
5. Reduce 10 s. 9 d. $\frac{1}{4}$, to the Decimal of a Pound. *Facit* .5385416+l.
6. Reduce 24 Grains to the Decimal of a lb. Troy. *Facit* .0041666+l.
7. Reduce 14 Drams to the Decimal of a lb. Avoirdupois. *Facit* .0546875 lb.
8. Reduce 4 C. 2 qrs. to the Decimal of a Ton. *Facit* .225 Ton.
9. Reduce 14 C. to the Decimal of a Ton. *Facit* .7 Ton.
10. Reduce 174 Drams to the Decimal of an C. *Facit* .0060686+C.
11. Reduce 4 Inches to the Decimal of a Yard. *Facit* .1111111+Yard.
12. Reduce 76 Yards to the Decimal of a Mile. *Facit* .04318181+Mile.
13. Reduce 1 Mile to the Decimal of a League. *Facit* .33333333+League.
14. Reduce 3 qrs. 2 na. to the Decimal of a Yard. *Facit* .875 yd.
15. Reduce 4 Perches to the Decimal of an Acre. *Facit* .025 Acre.
16. Reduce 1 Pint to the Decimal of a Gallon. *Facit* .125 gall.
17. Reduce 1 Gallon of Wine to the Decimal of a bhd. *Facit* .015873+bhd.
18. Reduce 7 Minutes to the Decimal of a Day. *Facit* .0048611+Day.
19. Reduce 2 Days to the Decimal of a Week. *Facit* .2857142+Week.
20. Reduce 72 Days to the Decimal of a Year. *Facit* .1972602+Year.

C A S E 2.

Q. How do you find the proper Quantity of a Decimal fraction in the known Parts of an Integer?

A. Multiply it by the common Parts of the Integer.

Q. How do you prove Questions in this Case?

A. By Case 1.

E X A M P L E S.

1. What is the proper Quantity of .76 of a Pound?
Ans. 15 s. 2 d. 1.6 gr.

2. What is the proper Quantity of .861 of a C. wt.?
Ans. 3 qrs. 12 lb. 6 oz. 14.592 dr.

3. What is the proper Quantity of .461 of a Shilling?
Ans. 5 d. 2.128 qrs.

G 4

4. What

4. What is the proper Quantity of .761 of a *hhd.* of Wine?
Ans. 47 galls. 3 qts. 1.544 pt.

5. What is the proper Quantity of .17 of a Tun of Wine?
Ans. 42 gall. 3.36 qts.

6. What is the proper Quantity of .761 of a Day?
Ans. 18 hrs. 15 min. 50.4 sec.

7. What is the proper Quantity of .7 of a *lb.* of Silver?
Ans. 8 oz. 8 dwts.

8. What is the proper Quantity of .71 of 4 oz. of Gold?
Ans. 2 oz. 16 dwts. 19.2 gr.

9. What is the proper Quantity of 67 of a League?
Ans. 2 miles, 0 fur. 3 poles, 1 yd. 0 feet, 3 in. 1.8 bc.

10. What is the proper Quantity of .712 of a Furlong?
Ans. 28 poles. 2 yds. 1 foot, 11.04 in.

11. What is the proper Quantity of .07 of a Barrel of Ale?
Ans. 2 galls. 1.92 pt.

12. What is the proper Quantity of .4712 of an Ell English?
Ans. 2 qr. 1.424 na.

13. What is the proper Quantity of .72 of a *hhd.* of Beer?
Ans. 38 galls. 3 53 qts.

14. What is the proper Quantity of .61 of a Tun of Wine?
Ans. 2 *hhd.* 27 galls. 2 qts. 1.76 pt.

15. What is the proper Quantity of .092 of 3 Acres, 2 Roods?
Ans. 1 Rood, 11.52 Pole.

16. What is the proper Quantity of .461 of a Chaldron of Coals?
Ans. 16 bush. 2.384 pecks.

17. What is the proper Quantity of .712 of 3 qrs. of Corn?
Ans. 17 bush. 2.816 qts.

18. What is the proper Quantity of .3 of a Year?
Ans. 109 Days, 12 hr.

19. What is the proper Quantity of .5 of an Hour?
Ans. 30 m.

20. A certain Tenant hired an House for 9 Years at 12.4 l. per Annum; how much was due at the End of the Term?
Ans. 111 l. 12 s.

Note 1, To this Case is referred Case 4, in Practice, p. 55.

EXAMPLE.

1st.	1286 at 4s.
2d.	4s. = .2 l.
	1286
	.2
	257.2
	20
	40

Facit 257 l. 4s.

2. Addition and Subtraction of Decimals of different Denominations, easily be perform'd, after the Decimals are reduced to their proper Quantities

E X A M

EXAMPLES.

1. What is the Sum of .48 *l.* and .16 *s.* reduced to their proper Quantities? *Ans.* 9 *s.* 9.12 *d.*
2. What is the Sum of .17 *lb.* Troy, and .84 *oz.*? *Ans.* 2 *oz.* 17 *d-wts.* 14 4 *gr.*
3. What is the Sum of .17 Ton, .19 *C.* .17 *qr.* and .7 *lb.*? *Ans.* 3 *C.* 2 *qrs.* 15 54 *lb.*
4. What is the Difference between .17 *l.* and .7 *s.*? *Ans.* 2 *s.* 8 *d.* 1.6 *qr.*
5. What is the Difference between .41 Day and .16 Hours? *Ans.* 9 *hrs.* 40 *min.* 48 *sec.*

Of the SINGLE RULE of THREE DIRECT
in DECIMALS.

Q. **H**OW do you prove the following Questions?
A. By changing their Order.

EXAMPLES.

1. If 1.4 *lb.* of Mace cost 14.5 *s.* what cost 75.31 *lb.*? *Ans.* 38 *l.* 19 *s.* 11 *d.* 3.52 *qrs.*
2. If 1.6 *C.* of Sugar cost 3 *l.* 12 76 *s.* what cost 3 *b-bds.* each 11 *C.* 3 *qrs.* 10.12 *lb.*? *Ans.* 80 *l.* 15 *s.* 3 *d.* 3.36 *qrs.*
3. If 1.5 *oz.* of Silver be worth 7.8 *s.* what is the Value of 9.7 *lb.*? *Ans.* 30 *l.* 5 *s.* 3 *d.* 1.44 *qr.*
4. If 1.47 *C.* of Sugar be worth 4.5 *l.* what is 1.7 *lb.* worth at that Rate? *Ans.* 11.1 *d.*
5. If 1 Pint of Wine cost 1.2 *s.* what cost 12.5 *b-bds.*? *Ans.* 378 *l.*
6. If 8.4 *lb.* of Tobacco cost 16 *s.* 4.6 *d.* what cost 3 *b-bds.* each 4 *C.* 2 *qrs.* 7.4 *lb.*? *Ans.* 149 *l.* 12 *s.* 3 *d.* 2 *qrs.*
7. If 1 Yard of Cloth cost 12.3 *s.* what cost 3 Pieces, each 21.5 Yards? *Ans.* 39 *l.* 13 *s.* 4.2 *d.*
8. A Man bought a Piece of Cloth for 6 *l.* 13.12 *s.* I demand how many Yards there were in the same, when he gave after the Rate of 4 *s.* 2.6 *d.* per Yard? *Ans.* 31.569 Yards.
9. A Man bought 5.8 Tuns of Oil for 60.4 *l.* but by Misfortune it chanced to leak out 50.9 Gallons: I demand how he must sell the rest per Gallon to be no loser? *Ans.* 10.27 *d.* per Gallon.

10. Two Men bartered, *A* had 40.7 Yds. of Linen, for which *B* gave him 25.6 Ells of Holland, at 4.5 s. per Ell; I demand the Price of the Linen per Yard? *Ans.* 2 s. 9 d. 3 8 gr.

11. A Grocer bought 7.6 C. of Sugar, at 40.1 s. per C. and sold the same out at 4.5 d. per lb. I demand whether he gained or lost, and how much? *Ans.* 14 s. 5 d. 1.12 gr. gain.

12. A Brewer made a Quantity of Beer, which cost him 90.4 l. and afterwards sold it out at 26.7 s. per Barrel, by which he gain'd 10 l. I demand the Quantity that was brewed? *Ans.* 75 Bar. 7.4 Gall.

13. A Grocer bought 3 C. 1.5 qr. of Cloves, at the Rate of 2.75 s. per lb. and sold them for 10 l. 11 s. 6 d. what did he gain or lose by the Bargain? *Ans.* He gain'd 8 l. 12 s.

14. A Merchant bought 436 Yards of Cloth for 8.5 s. per Yard, and sold it again for 10.75 s. per Yard; what did he gain by the Sale thereof? *Ans.* 49 l. 1 s. gain.

15. *A* owes *B* 296 85 l. but he compounds for 7.5 s. in the Pound; what must *B* receive for his Debt? *Ans.* 111 l. 6 s. 4 d. 2 qrs.

16. Bought 3 hhd. of Tobacco, each weighing 4 C. 1.9 qr. at 5.6 l. per C. which I sold out at 7 l. 16 s. per C. what did I gain by the Whole? *Ans.* 29 l. 10 s. 8 d. 1.6 gr.

17. A Jeweller bought a Diamond for 60 Guineas; and after it was neatly cut, weighed 1.5 oz. which he sold again for 3.25 s. per Grain; I demand how much he gain'd by the said Diamond; and also at what Rate per Cent. he made his Gain?

Ans. { Whole Gain - 54 l. 0 s. 0 d. 0 gr.
Gain per Cent. 85 14 3 1.7+

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Of CONVERGING SERIES

O R,

Extracting the R O O T S *of all* P O W E R S

A TABLE of POWERS.

Roots, - - - - or First Powers -	1	2	3	4	5	6	7
Squares, - - - - or Second Powers -	1	4	9	16	25	36	49
Cubes, - - - - or Third Powers -	1	8	27	64	125	216	343
Biquadrates, - - - - or Fourth Powers -	1	16	81	256	625	1296	2401
Surfolids, - - - - or Fifth Powers -	1	32	243	1024	3125	7776	16807
Square Cubes, - - - - or Sixth Powers -	1	64	729	4096	15625	46656	117649
Second Surfolids, - - - - or Seventh Powers -	1	128	2187	16384	78125	279936	823543
Biquadrates squared, - - or Eighth Powers -	1	256	6561	65536	390625	1679616	5764801
Cubes cubed, - - - - or Ninth Powers -	1	512	19683	262144	1953125	10077696	40353607
Surfolids squared, - - - or Tenth Powers -	1	1024	59049	1048576	9765625	60466176	282475249
Third Surfolids, - - - or Eleventh Powers -	1	2048	177147	4194304	48828125	362797056	1977326743
Square-Cubes squared, - or Twelfth Powers -	1	4096	531441	16777216	244140625	2176782336	13841287201
Fourth Surfolids, - - - or Thirteenth Powers -	1	8192	1594323	67108864	1220703125	13060694016	96889010407
Second Surfolids squared, or Fourteenth Powers -	1	16384	4782969	268435456	6103515625	78364164096	678223072849
Surfolids cubed, - - - or Fifteenth Powers -	1	32768	14348907	1073741824	30517578125	470184984576	4747561509943

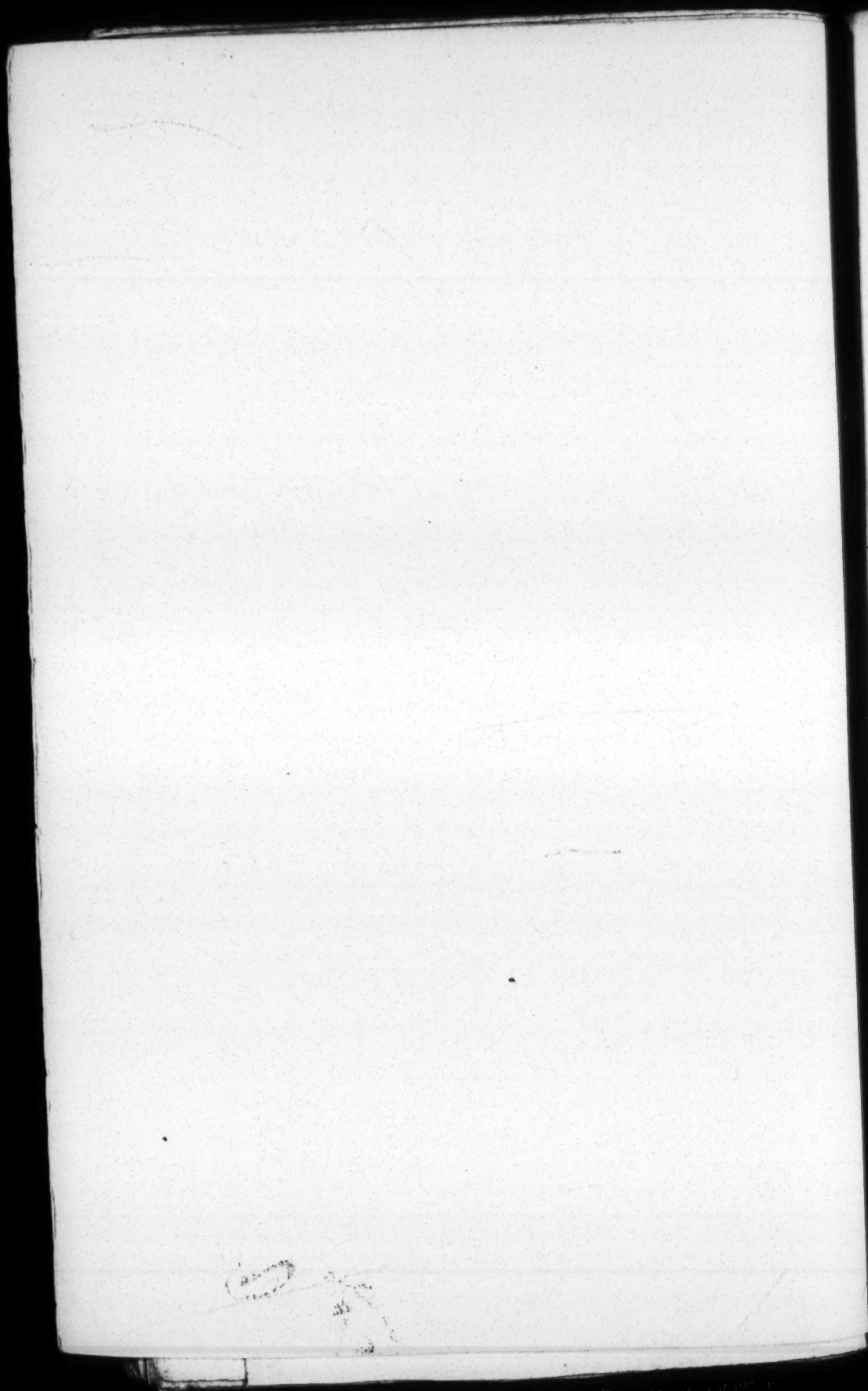
Let this fold against Page 131.

R I E S ;

W E R S .

S .

7	8	9
49	64	81
343	512	729
2401	4096	6551
16807	32768	50049
117649	262144	511441
823543	2997152	4282069
764801	16777216	43046721
353607	134217728	387420489
475249	1073741824	3486784401
326743	8589934592	31381059609
287201	68719476736	282429536481
010407	549755813888	2541865828329
072849	4398046511104	22876792454961
509943	335184372088832	205891132094640



Of the SQUARE-ROOT.

Q. **W**HAT is a Square?

A. Any Number multiplied by itself produces a Square.

Q. What is the Extraction of the Square-Root?

A. If a Square be given to find one Side, it is called the Extraction of the Square-Root.

Q. How is the given Square to be prepared for Extraction?

A. By pointing off at every two Figures, from the Units Place, both ways for a Resolvend.

Q. What is a Surd?

A. It is an imperfect Square, or such a Number, whose Square-Root can never be exactly found.

EXAMPLES.

1. What is the Square of 17.1? - *Ans*w. 292.41
2. What is the Square of .09? - *Ans*w. .0081
3. What is the Square of .0094? *Ans*w. .00008836
4. What is the Square-Root } *Ans*w. 68.649+
- of 4712.81261? - - - - }
5. What is the Square-Root } *Ans*w. 98.553+
- of 9712.718051? - - - - }
6. What is the Square-Root } *Ans*w. 1.78106+
- of 3.1721812? - - - - }
7. What is the Square-Root } *Ans*w. 1.1822+
- of 1.3976121? - - - - }
8. What is the Square-Root } *Ans*w. 27.6007+
- of 761801216? - - - - }
9. What is the Square-Root } *Ans*w. .02759+
- of .0007612816? - - - - }
10. What is the Square-Root } *Ans*w. 2.000016+
- of 4.000067121? - - - - }
11. There is an Army consisting of a certain Number of Men, who are placed Rank and File, that is, in the Form of a Square, each Side having 472 Men; I demand how many Men the whole Square contains? *Ans*w. 222784 Men.
12. The Floor of a certain great Room is made exactly Square, each Side of which contains 75 Feet; I demand how many Square Feet are contained therein? *Ans*w. 5625 Feet.
13. Suppose 12544 Soldiers are to be put into Rank and File, in the Form of an equal Square; I demand how many Soldiers will be in the Front, and how many deep? *Ans*w. 112.
14. A certain Square Pavement contains 197136 Square Stones, all of the same Size; I demand how many are contained in one of its Sides? *Ans*w. 444.
15. The

15. The Wall of a Town is 17 Feet high, which is surrounded by a Mote of 20 Feet in breadth; I demand the length of a Ladder which shall reach from the Outside of the Mote to the Top of the Wall? *Anfw.* 26.2+ Feet.

Of the SQUARE-ROOT of a VULGAR FRACTION.

Q. How is the Square-Root of a Vulgar Fraction extracted?

A. 1. Reduce the *Fraction* to its lowest Term.

2. Extract the *Square-Root* of the Numerator for a new Numerator, and the *Square-Root* of the Denominator for a new Denominator.

3. If the *Fraction* be a *Surd*, reduce it to a *Decimal*, and then extract the *Square-Root* from it.

4. The *Decimal Fraction* must consist of an even Number of Places, as two, four, &c.

EXAMPLES.

1. What is the Square-Root of $\frac{3044}{6849}$? *Anfw.* $\frac{2}{3}$.
2. What is the Square-Root of $\frac{3456}{5400}$? *Anfw.* $\frac{4}{5}$.
3. What is the Square-Root of $\frac{7056}{9216}$? *Anfw.* $\frac{7}{8}$.

SURDS.

4. What is the Square-Root of $\frac{3168}{6172}$? *Anfw.* .71528+
5. What is the Square-Root of $\frac{268}{272}$? *Anfw.* 87447+
6. What is the Square Root of $\frac{387}{738}$? *Anfw.* .72414+

Of the SQUARE-ROOT of a MIXT NUMBER.

Q. How is the Square-Root of a mixt Number extracted?

A. 1. Reduce the *fractional Part* of the mixt Number to its lowest Term.

2. Reduce the *mixt Number* to an *improper Fraction*.

3. Extract the *Roots* of the Numerator and Denominator, for a new Numerator and Denominator.

4. If the mixt Number given, be a *Surd*, reduce the *fractional Part* to a *Decimal*, and annex it to the whole Number, and extract the *Square-Root* from the Whole.

EXAMPLES.

1. What is the Square-Root of $37 \frac{36}{9}$? *Anfw.* $6 \frac{1}{7}$.
2. What is the Square-Root of $17 \frac{16}{25}$? *Anfw.* $4 \frac{1}{5}$.
3. What is the Square-Root of $5 \frac{288}{48}$? *Anfw.* $2 \frac{1}{3}$.

SURDS.

4. What is the Square-Root of $76 \frac{14}{7}$? *Anfw.* 8.7649+
5. What is the Square-Root of $7 \frac{9}{11}$? *Anfw.* 2.7961+

Of

Of the CUBE-ROOT.

Q. **W**HAT is a Cube?

A. Any Number multiplied by its Square produces a Cube.

Q. What is the Extraction of the Cube Root?

A. If a Cube be given to find out a Number, which being multiplied into its Square, produceth the Number given; this is called the Extraction of the Cube-Root.

Q. How is the given Cube to be prepared for Extraction?

A. By pointing off at every three Figures, both Ways, from the Units Place, for a Resolvend.

Q. What is a Surd?

A. It is an imperfect Cube, or such a Number, whose Cube-Root can never be exactly found.

Q. What is the Rule for extracting the Cube-Root of a Number?

A: This: The first Figure sought is the Root of the greatest Cube contained in the first Member, and it is called *a*; then $3aa + 3a$ is the Divisor, which finds a new Figure called *e*; the $3aae + 3aea + 3eee$ is the Subtrahend or Number to be subtracted; which Operation is to be continued to every Resolvend.

Note, This Rule being somewhat dark, I shall, by Way of Illustration, subjoin the Operation, at large, for extracting the Cube-Root of any Number.

What is the Cube-Root of 444194.947?

(1) Let the given Number be pointed as before directed;

thus 444[.]194[.]947[.]

(2) The first Member, which contains the greatest Cube is 444; and the nearest Root, whose Cube is not greater than it, is 7. which set

thus 444[.]194[.]947(7

(3) The Cube of 7 is 343, which set down and subtract, annexing the next three Figures or Member, viz. 194, for a Resolvend;

thus 444[.]194[.]947(7
343

101194 Resolvend

(4) The

(4) The Number 7, in the Root, is called *a*; then by the Rule, $3aa + 3a$ is the Divisor; thus,

$$\begin{array}{r}
 7 = a \\
 7 = a \\
 49 = aa \\
 \underline{3} \\
 147 = 3aa \\
 21 = 3a \\
 \hline
 \text{Divisor } 1491 = 3aa + 3a
 \end{array}
 \quad
 \begin{array}{r}
 444194.947(7 \\
 \underline{343} \\
 1491)101194 \text{ Resolvend}
 \end{array}$$

(5) The next Figure in the Root, viz. 6 (found by common Division) is called *e*; then by the Rule $3aae + 3eea + eee$, is the Subtrahend, or Number to be subducted: thus,

$$\begin{array}{r}
 147 = 3aa \\
 6 = e \quad eee \text{ viz. } 6 = 216 \\
 882 = 3aae \\
 756 = 3eea \\
 216 = eee \\
 \hline
 \text{Sub. } 95976 = 3aae + 3eea + eee
 \end{array}
 \quad
 \begin{array}{r}
 6 = e \\
 6 = e \\
 36 = ee \\
 \underline{3} \\
 108 = 3ee \\
 \underline{7} = a \\
 756 = 3eea
 \end{array}$$

$$\begin{array}{r}
 444194.947(76. \\
 \underline{343} \\
 1491)101194 \text{ Resolvend} \\
 \underline{95976} \text{ Subtrahend} \\
 5218 \ 947 \text{ Resolvend}
 \end{array}$$

(6) When the next Member is brought down, viz. 947 as before, both Figures in the Root, viz. 76 must be called *a*; then to find a Divisor to this last Resolvend, say as before, $3aa + 3a$; thus,

$$\begin{array}{r}
 76 = a \quad 76 = a \\
 76 = a \quad \underline{3} \\
 456 \quad 228 = 3a \\
 \underline{532} \\
 5776 = aa \\
 \underline{3} \\
 17328 = 3aa \\
 228 = 3a \\
 \hline
 \text{Divisor } 173508 = 3aa + 3a
 \end{array}
 \quad
 \begin{array}{r}
 444194.947(76. \\
 \underline{343} \\
 1491)101194 \text{ Resolvend} \\
 \underline{95976} \text{ Subtrahend} \\
 173508)5218 \ 947 \text{ Resolvend}
 \end{array}$$

(7) The

(7) The next Figure in the Root, viz. 3, found as before, is also called e; then again 3aae + 3eea + eee is the other Subtrahend, or Number to be subducted; thus,

$$\begin{array}{r}
 17328 = 3aa \\
 \underline{3 = e} \\
 51984 = 3aae \\
 2052 = 3eea \\
 27 = eee \\
 \text{Sub. } 5218947 = 3aae + 3eea + eee
 \end{array}
 \qquad
 \begin{array}{r}
 eee \text{ viz. } 3 = 27 \\
 3 = e \\
 \underline{3 = e} \\
 9 = ee \\
 \underline{3} \\
 27 = 3ee \\
 76 = a \\
 \underline{162} \\
 189 \\
 2052 = 3eea
 \end{array}$$

$$\begin{array}{r}
 444 \overline{) 94.947} (76.3 \text{ Answer} \\
 \underline{343}
 \end{array}$$

$$\begin{array}{r}
 149 \overline{) 101194} \text{ Resolvend} \\
 \underline{95976} \text{ Subtrahend} \\
 1735 \overline{) 085218947} \text{ Resolvend} \\
 \underline{5218947} \text{ Subtrahend} \\
 \underline{0}
 \end{array}$$

EXAMPLES.

1. What is the Cube of 6.4? *Ans*w. 262.144
2. What is the Cube of .13? *Ans*w. .002197
3. What is the Cube of 41.1? *Ans*w. 69426.531
4. What is the Cube of .09? *Ans*w. .000729
5. What is the Cube of .007? *Ans*w. .000000343
6. What is the Cube-Root } *Ans*w. 19.67+
- of 7612.812161? - - - }
7. What is the Cube-Root } *Ans*w. 196.71+
- of 7612181.7612? - - - }
8. What is the Cube-Root } *Ans*w. 39.41+
- of 61218.00121? - - - }
9. What is the Cube-Root } *Ans*w. 19.238+
- of 7121.1021698? - - - }
10. What is the Cube-Root } *Ans*w. 22.89+
- of 12000.812161? - - - }
11. What is the Cube Root } *Ans*w. .495+
- of .121861281? - - - }
12. What is the Cube-Root } *Ans*w. .19107+
- of .0069761218? - - - }
13. If a cubical Piece of Timber be 41 Inches long, 41 Inches broad, and 41 Inches deep; how many cubical Inches doth it contain? *Ans*w. 68921 cubical Inches.

14. Suppose

14. Suppose a Cellar to be dug that shall be 12 Feet every way, in length, breadth, and depth; how many solid Feet of Earth must be taken out to compleat the same? *Ans.w.* 1728.

15. Suppose a Stone of a cubic Form to contain 474552 solid Inches; what is the superficial Content of one of its Sides? *Ans.w.* 6084 Inches.

Of the CUBE-ROOT of a VULGAR FRACTION.

Q. How do you extract the Cube-Root of a Vulgar Fraction?

- A.* 1. Reduce the Fraction to its lowest Terms.
 2. Extract the Cube-Roots of the Numerator and Denominator for a new Numerator and Denominator.
 3. If the Fraction be a Surd, reduce it to a Decimal, and then extract the Cube-Root from it.
 4. The Decimal Fraction must consist of Ternaries of Places; as three, six, nine, &c.

EXAMPLES.

1. What is the Cube-Root of $\frac{352}{1158}$? *Ans.w.* $\frac{2}{3}$.
 2. What is the Cube-Root of $\frac{1941}{4168}$? *Ans.w.* $\frac{3}{4}$.
 3. What is the Cube-Root of $\frac{648}{3000}$? *Ans.w.* $\frac{3}{5}$.

SURDS.

4. What is the Cube-Root of $\frac{4}{9}$? *Ans.w.* $.753+$
 5. What is the Cube-Root of $\frac{6}{7}$? *Ans.w.* $.949+$
 6. What is the Cube-Root of $\frac{1}{3}$? *Ans.w.* $.693+$

Of the CUBE-ROOT of a MIXT NUMBER.

Q. How do you extract the Cube-Root of a mixt Number?

- A.* 1. Reduce the fractional Part to its lowest Terms.
 2. Reduce the mixt Number to an improper Fraction.
 3. Extract the Cube-Roots of the Numerator and Denominator, for a new Numerator and Denominator.
 4. If the mixt Number given be a Surd, reduce the fractional Part to a Decimal, and annex it to the whole Number, and extract the Cube-Root from the Whole.

EXAMPLES.

1. What is the Cube-Root of $578\frac{1}{2}$? *Ans.w.* $8\frac{1}{3}$.
 2. What is the Cube Root of $42\frac{2}{4}$? *Ans.w.* $3\frac{1}{2}$.
 3. What is the Cube-Root of $5\frac{10}{125}$? *Ans.w.* $1\frac{2}{5}$.

SURDS.

4. What is the Cube-Root of $8\frac{1}{12}$? *Ans.w.* $2.013+$
 5. What is the Cube-Root of $7\frac{1}{3}$? *Ans.w.* $1.966+$

Of the BIQUADRATE-ROOT.

Q. **W**HAT is a Biquadrate Number?

A. Any Number involved four Times produces a Biquadrate.

Q. How is the Biquadrate-Root extracted?

A. First extract the Square-Root of the given Resolvend; and then extract the Square-Root of that Square-Root, for the Biquadrate-Root required.

EXAMPLES.

1. What is the Biquadrate of 48? *Ans.* 5308416.
2. What is the Biquadrate of 96? *Ans.* 84934656.
3. What is the Biquadrate-Root of 5308416? *Ans.* 48.
4. What is the Biquadrate-Root of 84934656? *Ans.* 96.
5. What is the Biquadrate-Root of 21743271936? - - - - - *Ans.* 384.

Of the SURSOLID-ROOT.

Q. **W**HAT is a Sursolid?

A. Any Number involved five Times, produces a Sursolid.

Q. How is the Sursolid-Root, or the Root of any other higher Power extracted?

A. By the following general Rule.

1. If any even Power be given, let the Square-Root of it be extracted, which reduces it to half of the given Power, then the Square-Root of that Power reduces it to half of the same Power; and so on till you come to a Square or a Cube.

For Example: Suppose a 24th Power be given; the Square-Root of that reduces it to a 12th Power; the Square-Root of the 12th Power reduces it to a 6th Power; and the Square-Root of the 6th Power to a Cube.

2. If any odd Power be given, as the 17th, &c. observe.

(1) From the Unity Place, both ways, point off at every such Number of Figures as is the Index of the Power for a Resolvend.

(2) Seek in the Table of Powers, for such a Power (being the same Power with the Index) as comes nearest the first Period, whether greater or less, calling its Root accordingly more than just, or less than just.

(3) Annex so many Cyphrs to the Root, as there are Periods of whole Numbers in the given Resolvend.

(4) Find the Difference between the given Resolvend, and the Power coming nearest the first Period.

(5) What

(5) Whatever odd *Power* is given, the next lowest odd *Power* to that of the said *Root* must be found, with its annexed *Cyphers*: i. e. if the 9th *Power* be given, find the 7th *Power* of the *Root* and *Cyphers*; if the 11th *Power* be given, find the 9th. &c.

(6) Multiply that next lowest odd *Power* by the *Index* of the given *Power*, and let that *Product* be a *Divisor* to the *Difference* between the given *Resolvend* and *Power* first found, which depresses it to a *Square*.

(7) Point this *Square* into *Periods* of two *Figures* each.

(8) Then make the first *Root* without its *Cyphers* a *Divisor*, and ask how oft it may be found in the first *Period* of the *Square*.

(9) If the *Divisor* be less than just, you must multiply the *Quotient Figure* by half the *Index*, i. e. if the *Index* be 11, multiply the *Quotient Figure* by 5; if the *Index* be 9, multiply it by 4, &c. and add it to the *Divisor*; but if it be more than just, you must subtract it from the *Divisor*, having a *Cypher* annexed or supposed to be annexed to the *Divisor*; which *Sum* or *Difference* must be multiplied by the said *Quotient Figure*, and so continued to every new *Figure* in the *Quotient*.

(10) If the first *Root* with its *Cyphers* be more than just, the *Quotient* must be subtracted from it; but if it be less than just, it must be added to it; and the *Sum* or *Difference* will be the *Root* required.

3. If an even *Power* be given, and the *Square-Root* of that *Power* being extracted, reduces it to an odd *Power*: you must then proceed with that odd *Power* as the foregoing *Rules* direct.

EXAMPLES.

1. What is the Surfolid of 6436343.?

6436343

32 the nearest Surfolid, whose Root and Cypher is 20

3236343

The Cube of 20 is = 8000

And 8000 x 5 is = 40000

Then 40000)3236343(80

Again 2)80(3

+ 3 x 2 = 6 78

1st. Divisor = 26 —

2 to be rejected.

Lastly 20

+ 3

23 the Surfolid-
Root required.

Note, This is a very expeditious Way of extracting the Roots of high Powers, but it is not always exact, because, as Mr. Ward observes, for it was taken from him) there will be a Remainder, and sometimes an Excess or Defect in the last Figure of the Root, when the given Resolvend or Power hath a true Root; as appears by the fifth Example following, whose true Root should not be 384.3 as it there stands, but 384.

2. What

2. What is the Surfolid of 48? *Ans.* 254803968.
 3. What is the Surfolid Root of 8153726976? *Ans.* 96.
 4. What is the Surfolid-Root of 254803968.? *Ans.* 48.
 5. What is the Surfolid-Root of } *Ans.* 384.3
- 8349416423424? - - - - }

Of the SQUARE-CUBE-ROOT.

Q. **W**HAT is a Square-Cube?

A. Any Number involved *six Times*, produces a Square-Cube.

EXAMPLES.

1. What is the Square-Cube of } *Ans.* 12230590464.
- 48.? - - - - - }
2. What is the Square-Cube-Root } *Ans.* 96.
- of 782757789696.? - - - - - }
3. What is the Square-Cube-Root } *Ans.* 48.
- of 12230590464.? - - - - - }
4. What is the Square-Cube-Root } *Ans.* 384.
- of 3206175906594816.? - - - - }

Of the SECOND SURSOLID-ROOT.

Q. **W**HAT is the Second Surfolid?

A. Any Number involved *seven Times* produces a Second Surfolid.

EXAMPLES.

1. What is the second Sur- } *Ans.* 75144747810816.
- folid of 96.? - - - - - }
2. What is the second Surfolid-Root of } *Ans.* 96.
- 75144747810816.? - - - - - }
3. What is the second Surfolid-Root of } *Ans.* 48.
- 587068342272.? - - - - - }
4. What is the second Surfolid-Root of } *Ans.* 384.42.
- 1231171548132409344.? - - - - }

Of the SQUARE-BIQUADRATE-ROOT.

Q. **W**HAT is a Square-Biquadrate?

A. Any Number involved *eight Times*, is a Biquadrate Squared, or Square-Biquadrate.

EXAMPLES.

1. What is the Squared } *Ans.* 28179280429056.
- Biquadrate of 48.? - - }

2. What

2. What is the Square-Biquadrate-Root } *Answ.* 96.
 of 7213895789838336. ? - - - - - }
 3. What is the Square-Biquadrate-Root } *Answ.* 48.
 of 28179280429056. ? }
 4. What is the Square-Biquadrate-Root } *Answ.* 384.
 of 472769874482845188096. ? - - - - }

Of the CUBED CUBE-ROOT.

Q. WHAT is a Cubed Cube ?

A. Any Number involved *nine Times*, is a Cubed Cube.

EXAMPLES.

1. What is the Cubed Cube Root of } *Answ.* 96.2
 692533995824480256. ? - - - - - }
 2. What is the Cubed Cube-Root of } *Answ.* 48.09
 1352605460594688. ? - - - - - }
 3. What is the Cubed Cube-Root of } *Answ.* 384.5
 181543631801412552228864. ? - - - }

Of the SQUARE-SURSOLID-ROOT.

Q. WHAT is a Squared Surfolid ?

A. Any Number involved *ten Times*, produces a Squared Surfolid.

EXAMPLES.

1. What is the Squared Surfolid Root of } *Answ.* 48.
 64925062108545024. ? - - - - - }
 2. What is the Squared Surfolid-Root of } *Answ.* 96.
 66483263599150104576. ? - - - - - }
 3. What is the Squared Surfolid-Root of } *Answ.* 384.3
 69712754611742420055883776. ? - - - }

Of the THIRD SURSOLID-ROOT.

Q. WHAT is a Third Surfolid ?

A. Any Number involved *eleven Times* produces a third Surfolid.

EXAMPLES.

1. What is the third Surfolid-Root of } *Answ.* 23.
 952809757913927. ? - - - - - }
 2. What is the third Surfolid-Root of } *Answ.* 48.
 3116402981210161152. ? - - - - - }
 3. What is the third Surfolid-Root of } *Answ.* 96.
 6382393305518410039296. ? - - - - }

Of the SQUARED SQUARE-CUBE-ROOT.

Q. **W**HAT is a Squared Square-Cube?

A. Any Number involved *twelve Times* produces a Squared Square-Cube.

EXAMPLES.

1. What is the Root of this Squared Square-Cube 149587343098087735296.? - - - } *Answ.* 48.
2. What is the Root of this Squared Square-Cube 612709757329767363772416.? + - - } *Answ.* 96.
3. What is the Root of this Squared Square-Cube 10279563944029090291760398073856.? } *Answ.* 384.

A general Rule for extracting the ROOTS of all Powers.

1. **P**repare the given Number for *Extraction*, by pointing off from the *Unity Place*, as the *Root* required directs.
2. Find the first Figure in the *Root* by your own Judgment, or by Inspection into the *Table of Powers*.
3. Subtract it from the *given Number*.
4. Augment the *Remainder* by the next Figure in the *given Number*, that is, by the first Figure in the next Point, and call this your *Dividend*.
5. Involve the *whole Root*, last found, into the next inferior *Power* to that which is given.
6. Multiply it by the *Index* of the *given Power*, and call this your *Divisor*.
7. Find a Quotient Figure by common *Division*, and annex it to the *Root*.
8. Involve all the *Root*, thus found, into the *given Power*.
9. Subtract this *Power* (always) from as many Points of the *given Power* as you have brought down, beginning at the lower Place.
10. To the *Remainder* bring down the first Figure of the next Point for a new *Dividend*.
11. Find a new *Divisor* as before, and in like manner proceed till the Work is ended.

EXAM

EXAMPLES.

What is the Cube-Root of 115501303.?

$$\begin{array}{r}
 115501303.(487 \\
 \underline{64} \\
 48)515 \text{ Dividend} \\
 \underline{110592} \text{ Subtrahend} \\
 6912)49093 \text{ Dividend} \\
 \underline{115501303} \text{ Subtrahend} \\
 \hline
 0
 \end{array}$$

$$\begin{array}{l}
 4 \times 4 \times 3 = 48 \text{ Divisor} \\
 48 \times 48 \times 48 = 110592 \text{ Subtrahend} \\
 48 \times 48 \times 3 = 6912 \text{ Divisor} \\
 487 \times 487 \times 487 = 115501303 \text{ Subtrahend}
 \end{array}$$

2. What is the Biquadrate-Root of 56249134561.?

$$\begin{array}{r}
 56249134561.(487 \\
 \underline{256} \\
 256)3064 \text{ Dividend} \\
 \underline{5308416} \text{ Subtrahend} \\
 442368)3164974 \text{ Dividend} \\
 \underline{56249134561} \text{ Subtrahend} \\
 \hline
 0
 \end{array}$$

$$\begin{array}{l}
 4 \times 4 \times 4 \times 4 = 256 \text{ Divisor} \\
 48 \times 48 \times 48 \times 48 = 5308416 \text{ Subtrahend} \\
 48 \times 48 \times 48 \times 4 = 442368 \text{ Divisor} \\
 487 \times 487 \times 487 \times 487 = 56249134561 \text{ Subtrahend}
 \end{array}$$

Note, This General Rule I received from my worthy Friend William Mountaine, Esq; F. R. S. and Teacher of the Mathematics at Shad-Thames.

Of

OF SIMPLE INTEREST.

Q. **W**HAT particular Letters are used here?

A. These; *P*, any Principal.

T, the Time.

R, the Ratio of the Rate per Cent.

A, the Amount.

Q. What is the Ratio?

A. It signifies only the Simple Interest of 1 *l.* for one Year, at any proposed Rate of Interest per Cent. and is thus found?

100 : 6 :: 1 : 0. 06

100 : 5 :: 1 : 0. 05, &c.

A TABLE of RATIOS.

Rate per Ct.	Ratio.	Rate per Ct.	Ratio.
2	.02	6½	.065
3	.03	7	.07
3½	.035	7½	.075
4	.04	8	.08
4½	.045	8½	.085
5	.05	9	.09
5½	.055	9½	.095
6	.06	10	.1

CASE I.

Q. When *P*, *T*, and *R*, are given to find *A*; how is it discovered?

A. Thus, $ptr + p = a$.

Note, Any Quantity of Letters put together like a Word, denote continual Multiplication.

EXAMPLES.

1. What Sum will 567 *l.* 10 *s.* amount to in 9 Years, at 6 per Cent. per Ann.? Answ. 873 *l.* 19 *s.*

2. What will 508 *l.* 14 *s.* amount to in 1 Year, at 5 per Cent. per Ann.? Answ. 534 *l.* 2 *s.* 8 *d.* 1.6 *qr.*

3. What will 600 *l.* 14 *s.* amount to in 10 Years, at 4½ per Cent. per Ann.? Answ. 871 *l.* 0 *s.* 3 *d.* 2.4 *qrs.*

4. What will 4000 *l.* amount to in 5 Years, at 3½ per Cent. per Ann.? Answ. 4700 *l.*

Note, When the Time given, does not consist of whole Years, then reduce the odd Time into Decimal Parts of a Year. And, unless such Parts of a Year chance to be just ½, ¼, or ¾ of a Year, the best Way will be to reduce the odd Times into Days, and then work with the Decimal Parts of a Year, that are equivalent to those Days.

A TABLE

A TABLE for the ready finding the Decimal Parts of a Year equal to any Number of Days, or Quarters of a Year.

Days.	Decimal Pts.	Days.	Decimal Pts.	Days.	Decimal Pts.
1	.00274	10	.027397	100	.273973
2	.005479	20	.054794	200	.547945
3	.008219	30	.082192	300	.821918
4	.010959	40	.109589	365	1.000000
5	.013099	50	.136986		
6	.016438	60	.164383		
7	.019178	70	.191781	$\frac{1}{4}$ of a Year	.25
8	.021918	80	.219178	$\frac{1}{2}$ of a Year	.5
9	.024557	90	.246575	$\frac{3}{4}$ of a Year	.75

Note, When the true Number of Days cannot be found at one View in this Table, then both them and their Decimals must be taken out of the Table at twice or thrice, as their Number requires, and added together. So the Decimal Parts of a Year = 236 Days are thus found.

$$200 = .547945$$

$$30 = .082192$$

$$6 = .016438$$

$$236 = .646575$$

EXAMPLES

5. What will 7200*l.* amount to in $6\frac{1}{2}$ Years, at 5 per Cent. per Ann. ? *Ans.* 9540*l.*

6. What will 1110*l.* 18*s.* amount to in $12\frac{3}{4}$ Years at 5 per Cent. per Ann. ? *Ans.* 1819*l.* 1*s.* 11*d.* 2.8*qrs.*

7. What will 230*l.* 10*s.* amount to in 3 Years and 148 Days at 5 per Cent. per Ann. ? *Ans.* 328*l.* 5*s.* 2*d.* 3.38 + *qrs.*

8. What will 196*l.* amount to in 189 Days, at 4 per Cent. per Ann. ? *Ans.* 200*l.* 1*s.* 2*d.* 1.23 + *qrs.*

CASE 2.

Q. When A, T, and R, are given to find P; how is it discovered

A. Thus; $\frac{a}{tr + 1} = p.$

EXAMPLES.

1. I demand what Principal will amount to 873*l.* 19*s.* 9 Years at 6 per Cent. per Ann. ? *Ans.* 567*l.* 10*s.*

2. I demand what Principal will amount to 534*l.* 2*s.* 8.6 *qrs.* in 1 Year at 5 per Cent. per Ann. ? *Ans.* 508*l.* 14*s.*

3. I demand what Principal will amount to 9540*l.* in 6 Years, at 5 per Cent. per Ann. ? *Ans.* 7200*l.*

4. I demand what Principal will amount to 1819*l.* 1*s.* 11*d.* 2.8 *qrs.* in $12\frac{3}{4}$ Years at 5 per Cent. per Ann. ? *Ans.* 1110*l.* 18*s.*

5. I demand what Principal will amount to 871 l. 0 s. 3 d. 2.4 qrs. in 10 Years at $4\frac{1}{2}$ per Cent. per Ann. ? *Answ.* 600 l. 14 s.
6. I demand what Principal will amount to 4700 l. in 5 Years at $3\frac{1}{2}$ per Cent. per Ann. ? *Answ.* 4000 l.
7. I demand what Principal will amount to 328 l. 5 s. 2 d. 3.38 qrs. in 3 Years and 148 Days, at 5 per Cent. ? *Answ.* 280 l. 10 s.
8. What Principal being put to Interest for 189 Days at 4 per Cent. will amount to 200 l. 1 s. 2 d. $\frac{1}{2}$? *Answ.* 196 l.

C A S E 3.

Q. When A, P, and T, are given to find R; how is it discovered ?

A. Thus; $\frac{a - p}{tp} = r$.

E X A M P L E S.

1. At what Rate per Cent. will 567 l. 10 s. amount to 873 l. 19 s. in 9 Years ? *Answ.* 6 l. per Cent.
2. At what Rate per Cent. will 508 l. 14 s. amount to 534 l. 2 s. 8 d. 1.6 qrs. in 1 Year ? *Answ.* 5 l. per Cent.
3. At what Rate per Cent. will 7200 l. amount to 9540 l. in $6\frac{1}{2}$ Years ? *Answ.* 5 l. per Cent.
4. At what Rate per Cent. will 1110 l. 18 s. amount to 1819 l. 1 s. 11 d. 2.8 qrs. in $12\frac{3}{4}$ Years ? *Answ.* 5 l. per Cent.
5. At what Rate per Cent. will 600 l. 14 s. amount to 871 l. 0 s. 3 d. 2.4 qrs. in 10 Years ? *Answ.* $4\frac{1}{2}$ per Cent.
6. At what Rate per Cent. will 4000 l. amount to 4700 l. 48 Days in 5 Years ? *Answ.* $3\frac{1}{2}$ per Cent.
7. At what Rate per Cent. will 280 l. 10 s. amount to 328 l. 5 s. 2 d. 3.38 qrs. in 3 Years and 148 Days ? *Answ.* 5 l. per Cent.
8. At what Rate per Cent. will 196 l. amount to 200 l. 1 s. 2 d. $\frac{1}{2}$ in 189 Days ? *Answ.* 4 per Cent.

C A S E 4.

Q. When A, P, and R, are given to find T; how is it discovered ?

A. Thus; $\frac{a - p}{rp} = t$.

E X A M P L E S.

1. In what Time will 567 l. 10 s. amount to 873 l. 19 s. 6 per Cent. ? *Answ.* 9 Years.
2. In what Time will 508 l. 14 s. amount to 534 l. 2 s. 1.6 qrs. at 5 per Cent. ? *Answ.* 1 Year.
3. In what Time will 7200 l. amount to 9540 l. at 5 per Cent. ? *Answ.* $6\frac{1}{2}$ Years.

4. In what Time will 1110*l.* 18*s.* amount to 1819*l.* 1*s.* 11*d.* 2.8 *qrs.* at 5 per Cent. ? *Ans.* 12 $\frac{3}{4}$ Years.
5. In what Time will 600*l.* 14*s.* amount to 871*l.* 0*s.* 3*d.* 2.4 *qrs.* at 4 $\frac{1}{2}$ per Cent. ? *Ans.* 10 Years.
6. In what Time will 4000*l.* amount to 4700*l.* at 3 $\frac{1}{2}$ per Cent. ? *Ans.* 5 Years.
7. In what Time will 280*l.* 10*s.* amount to 328*l.* 5*s.* 2*d.* 3.38 *qrs.* at 5 per Cent. ? *Ans.* 3 Years and 148 Days.
8. In what Time will 196*l.* amount to 200*l.* 1*s.* 2*d.* $\frac{1}{2}$ at 4 per Cent. ? *Ans.* 189 Days.

Of ANNUITIES or PENSIONS in ARREARS.

Q. What is meant by Annuities or Pensions in Arrears ?

A. Annuities or Pensions are said to be in Arrears, when they are payable, either Yearly, half Yearly, or Quarterly, and are unpaid for any Number of Payments.

Note, U represents the Annuity, Pension, &c. R, T and A as before.

C A S E I.

Q. When U, R, and T, are given to find A, how is it discovered ?

A. Thus ; $\frac{rut - tu}{2} \times r : + tu = a.$

E X A M P L E S.

1. If an Annuity of 70*l.* be forborn 5 Years, what will it amount to in that Time, at 5 per Cent. ? *Ans.* 385*l.*
2. If the Payment of a Pension be omitted for 7 Years ; what will be the Amount in that Time at 6*l.* per Cent. when the Pension is 56*l.* per Ann ? *Ans.* 462*l.* 11*s.* 2*d.* 1.6 *qr.*
3. An House is lett upon Lease for 7 Years, at 50*l.* per Ann. I demand the Amount for that Time at 4*l.* per Cent. for the Forbearance of Payment ? *Ans.* 392*l.*
4. Suppose a Salary of 100*l.* per Ann. be forborn 7 Years what is the Amount at 4 $\frac{1}{2}$ per Cent. ? *Ans.* 794*l.* 10*s.*

Note, When the Annuities or Rents are to be paid by half-yearly or quarterly Payments, as most generally they are, then

For half-yearly Payments, take (always) half of the Ratio, half of the yearly Rent, and twice the Number of Years ; that is, reduce the Year into half Years, for R, U, and T ; But

For quarterly Payments, take a fourth Part of the Ratio, a fourth Part of the yearly Rent, and four times the Number of Years ; that is, reduce the Years into Quarters, and work as before.

5. If 70*l.* Annuity payable every half Year, were unpaid 5 Years ; what will it amount to in that Time at 5 per Cent. ? *Ans.* 389*l.* 7*s.* 6*d.*

6. If 70*l* Annuity payable every Quarter, were unpaid 5 Years; what will it amount to in that Time at 5 per Cent.?

*Ans*w. 391*l*. 11*s*. 3*d*.

Note, By comparing these two Examples with the first, it may be observed that the Amount of half-yearly Payments is more advantageous than yearly Payments, and quarterly, than half-yearly Payments.

C A S E 2.

Q. When A, R, and T, are given to find U; how is it discovered?

A. Thus; $\frac{2a}{trt - tr + 2t} = u.$

E X A M P L E S.

1. If the Amount of an Annuity for 5 Years at 5 per Cent. be 385*l*. what is the Annuity? *Ans*w. 70*l*.

2. If the Amount of a Pension be 462*l*. 11*s*. 2*d*. 1.6*qr*. the Time be 7 Years, and the Rate per Cent. 6*l*. what is the Pension? *Ans*w. 56*l*.

3. If an House be lett upon Lease for 7 Years, and the Amount for that Time be 392*l*. at 4 per Cent. what is the yearly Rent? *Ans*w. 50*l*.

4. If a Salary amounts to 794*l*. 10*s*. in 7 Years, at 4½ per Cent. what is the Salary? *Ans*w. 100*l*. per Ann.

Note, When the Payments are half-yearly, 4*a* must be divided; but when they are quarterly, then 8*a* must be divided as before.

5. If the Amount of an Annuity, payable half yearly, for 5 Yrs. at 5 per Cent. be 389*l*. 7*s*. 6*d*. what is the Annuity? *Ans*w. 70*l*.

6. If the Amount of an Annuity, payable quarterly for 5 Yrs. at 5 per Cent. be 391*l*. 11*s*. 3*d*. what is the Annuity? *Ans*w. 70*l*.

C A S E 3.

Q. When U, A, and T, are given to find R; how is it discovered?

A. Thus; $\frac{2a - 2ut}{utt - ut} = r.$

E X A M P L E S.

1. If an Annuity of 70*l*. per Ann. amounts to 385*l*. in 5 Years; I demand the Rate per Cent.? *Ans*w. 5*l*.

2. If a Pension of 56*l*. per Ann. amounts to 462*l*. 11*s*. 2*d*. 1.6*qr*. in 7 Years; what is the Rate per Cent.? *Ans*w. 6*l*.

3. If an House be lett upon Lease for 7 Years, at 50*l*. per Ann. and the Amount for that Time be 392*l*. what is the Rate per Cent.? *Ans*w. 4*l*. per Cent.

4. If a Salary of 100*l*. per Ann. being forborn 7 Years amounts to 794*l*. 10*s*. I demand the Rate per Cent.? *Ans*w. 4½.

Note, When the Payments are half-yearly, then 4*a*—4*ut* must be divided; but when they are quarterly, then 8*a*—8*ut* must be divided as before.

5. If an Annuity of 70*l.* per Ann. payable half-yearly, being forborn 5 Years, amounts to 389*l.* 7*s.* 6*d.* I demand the Rate per Cent. ? *Ans.* 5*l.* per Cent.

6. If an Annuity of 70*l.* per Ann. payable quarterly, amounts to 391*l.* 11*s.* 3*d.* in 5 Years; I demand the Rate per Cent. ? *Ans.* 5*l.* per Cent.

C A S E 4.

Q. When U, A, and R, are given to find T; how is it discovered?

A. Thus; First $\frac{2}{r} - 1 = x$.

Secondly, $\sqrt{\frac{2a}{ru} + \frac{xx}{4}} - \frac{1}{2}x = t$.

E X A M P L E S.

1. In what Time will 70*l.* per Ann. amount to 385*l.* forborn at 5 per Cent. ? *Ans.* 5 Years.

2. In what Time will a Pension of 56*l.* per Ann. amount to 462*l.* 11*s.* 2*d.* 16*qr.* at 6 per Cent. ? *Ans.* 7 Years.

3. If an House be lett upon Lease, for a certain Time, for 50*l.* per Ann. and the Amount be 392*l.* at 4 per Cent. I demand the Time that it was lett for ? *Ans.* 7 Years.

4. If a Salary of 100*l.* per Ann. being forborn a certain Time, amount to 794*l.* 10*s.* at $4\frac{1}{2}$ per Cent. I demand the Time of Forbearance ? *Ans.* 7 Years.

Note, If the Payments were half-yearly, then T will be equal to the Number of Half-years, or Payments; but if they were to be made Quarterly, then T will be equal the Number of Quarterly Payments.

5. If an Annuity of 70*l.* per Ann. payable half-yearly, being forborn, amounts to 389*l.* 7*s.* 6*d.* at 5 per Cent. I demand the Time and Payments forborn ? *Ans.* 10 Payments = 5 Years.

6. If an Annuity of 70*l.* per Ann. payable quarterly, being forborn, amounts to 391*l.* 11*s.* 3*d.* at 5 per Cent. I demand the Time and Payments forborn ? *Ans.* 20 Payments, = 5 Years.

Of the PRESENT WORTH of ANNUITIES or PENSIONS, &c.

Note, P represents the present Worth; U, T, and R, as in the last.

C A S E I.

Q. When U, T, and R, are given to find P; how is it discovered?

A. Thus; $\frac{rit - rt + 2t}{2rt + 2} : Xu = p$.

EXAMPLES.

1. What is the present Worth of 50*l.* per Ann. to continue 6 Years, at 5 per Cent.? *Ans*w. 259*l.* 12*s.* 3*d.* 2.4+*qrs.*
2. What is 80*l.* yearly Rent, to continue 5 Years, worth in ready Mony, at 6 per Cent.? *Ans*w. 344*l.* 12*s.* 3*d.* 2.5+*qrs.*
3. What is a Salary of 40*l.* per Ann. to continue 7 Years, worth in ready Mony at 4 per Cent.? *Ans*w. 245*l.*
4. What is a Pension of 30*l.* per Ann. for 5 Years, worth in ready Mony, at 4½ per Cent.? *Ans*w. 133*l.* 9*s.* 4*d.* 2.6+*qrs.*

Note, Observe the same Note here, which is given in Case 1, in Annuities and Pensions in Arrears, concerning half-yearly and quarterly Payments.

5. What is the present Worth of 50*l.* per Ann. payable half-yearly for 6 Years, at 5 per Cent.? *Ans*w. 262*l.* 10*s.*
6. What is the present Worth of 50*l.* per Ann. payable quarterly for 6 Years, at 5 per Cent.? *Ans*w. 263*l.* 18*s.* 9*d.* 3 6*qrs.*

Note, By comparing these two Examples with the first, it may be observed that the present Worth of half-yearly Payments, is more advantageous than yearly Payments, and the present Worth of quarterly than half-yearly Payments.

C A S E 2.

Q. When P, T, and R, are given to find U; how is it discovered?

A. Thus; $\frac{rt + 1}{rtt - rt + 2t} : \times 2p = u.$

EXAMPLES.

1. There is a Lease of an House 6 Years to come; I demand the yearly Rent, when the present Worth at 5 per Cent. is 259*l.* 12*s.* 3*d.* 2*qrs.*? *Ans*w. 50*l.* per Ann.
2. What yearly Rent is that, the present Worth of which for 5 Years is 344*l.* 12*s.* 3*d.* 2*qrs.* at 6 per Cent.? *Ans*w. 80*l.* per Ann.
3. What Salary is that, which for 7 Years Continuance at 4 per Cent. produces 245*l.* for the present Worth? *Ans*w. 40*l.* per Ann.
4. If the present Worth of a Pension to continue 5 Years at 4½ per Cent. be 133*l.* 9*s.* 4*d.* 3*qrs.* I demand the Pension? *Ans*w. 30*l.*

Note, When the Payments to be made, are half-yearly, you must multiply by 4p; but when they are quarterly, then multiply by 8p to find u.

5. There is a Lease of an House, payable half-yearly, for 6 Years to come; I demand the yearly Rent, when the present Worth at 5 per Cent. is 262*l.* 10*s.*? *Ans*w. 50*l.*
6. There is a Lease of an House, payable quarterly, for 6 Years to come; I demand the yearly Rent, when the present Worth at 5 per Cent. is 263*l.* 18*s.* 9*d.* 3.6*qrs.*? *Ans*w. 50*l.*

C A S E 3.

Q. When U, P, and T, are given to find R; how is it discovered?

A. Thus; $\frac{2 ut - 2 p}{2p - \sqrt{ut - ut}} = r.$

E X A M P L E S.

1. I demand at what Rate *per Cent.* will the yearly Rent of 50 *l.* to continue 6 Years, produce the present Worth of 259 *l.* 12 *s.* 3 *d.* 2 *qrs.*? *Ans.* 5 *l.* *per Cent.*

2. If the yearly Rent of 80 *l.* *per Ann.* to continue 5 Years, bring 344 *l.* 12 *s.* 3 *d.* 2 *qrs.* present Worth; what is the Rate *per Cent.*? *Ans.* 6 *l.* *per Cent.*

3. If a Salary of 40 *l.* *per Ann.* to continue 7 Years, produce 245 *l.* for the present Worth; what is the Rate *per Cent.*? *Ans.* 4 *l.* *per Cent.*

4. If a Pension of 30 *l.* *per Ann.* to continue 5 Years, produce 133 *l.* 9 *s.* 4 *d.* 2 *qrs.* for the present Worth; what is the Rate *per Cent.*? *Ans.* 4 $\frac{1}{2}$ *l.* *per Cent.*

Note, When the Annuities, or Rents, are to be paid half-yearly or quarterly, then

For half-yearly Payments, take half of the Annuity or yearly Rent, and twice the Number of Years, that is, reduce the Years into half Years, and then the Quotient of the upper Part divided by the lower, will be the Ratio, of half the Rate *per Cent.* But

For quarterly Payments, take a fourth Part of the Annuity or yearly Rent, and four Times the Number of Years; that is, reduce the Years into Quarters; and then the Quotient of the upper Part divided by the lower, will be the Ratio of a fourth Part of the Rate *per Cent.*

5. A Lease of an House of 50 *l.* *per Ann.* payable half-yearly, having 6 Years to come, is sold for 262 *l.* 10 *s.* I demand the Rate *per Cent.*? *Ans.* 5 *l.* *per Cent.*

6. A Lease of an House of 50 *l.* *per Ann.* payable quarterly, having 6 Years to come, is sold for 263 *l.* 18 *s.* 9 *d.* 3 *qrs.* I demand the Rate *per Cent.*? *Ans.* 5 *l.* *per Cent.*

C A S E 4.

Q. When U, P, and R, are given to find T; how is it discovered?

A. Thus; First, $\frac{2}{r} - \frac{2p}{u} - 1 = x.$

Secondly, $\sqrt{\frac{2p}{14} + \frac{xx}{4}} : -\frac{x}{2} = t.$

E X A M P L E S.

EXAMPLES.

1. If 50*l.* yearly Rent, produce the present Worth of 259*l.* 12*s.* 3*d.* 2*qrs.* at 5 per Cent. what is the Time of its Continuance? *Ans.* 6 Years.

2. I demand how long 80*l.* per Ann. may be purchased for 344*l.* 12*s.* 3*d.* 2*qrs.* at 6 per Cent.? *Ans.* 5 Years.

3. How long must a Salary of 40*l.* per Ann. be enjoyed for 245*l.* at 4 per Cent.? *Ans.* 7 Years.

4. What Time may a Pension of 30*l.* per Ann. be bought for 133*l.* 9*s.* 4*d.* 2*qrs.* at 4½ per Cent.? *Ans.* 5 Years.

Note 1, If the Payments are to be half-yearly, then *U* will be = half of the given Lease, Pension, &c. and *R* will be = half of the Ratio of the given Rate; and *T* which is required, will be = the Number of Payments or half Years.

2. If the Payments are to be quarterly, then *U* will be = a fourth Part of the given Lease, Pensions, &c. and *R* will be = a fourth Part of the Ratio of the given Rate; and *T* will be the Number of quarterly Payments.

5. A Lease of an House of 50*l.* per Ann. payable half yearly, is sold for 262*l.* 10*s.* at 5 per Cent. I demand the Number of Payments, and the Time to come? *Ans.* 12 Payments = 6 Yrs.

6. A Lease of an House of 50*l.* per Ann. payable quarterly, is sold for 263*l.* 18*s.* 9*d.* 3*qrs.* at 5 per Cent. I demand the Number of Payments, and the Time to come? *Ans.* 24 Payments = 6 Years.

Of ANNUITIES, LEASES, &c. taken in REVERSION.

CASE I.

Q How do you find the present Worth of an Annuity, &c. in Reversion?

A. Thus; First, find the present Worth of the yearly Sum at the given Rate, and for the Time of its Continuance; to do which, there are given *U*, *T*, and *R* to find *P*, which is thus discovered;

$$\frac{rtt - rt + 2t}{2rt + 2} : Xu = p.$$

Secondly, Find what Principal being put to Interest will amount to *P*, at the same Rate, and for the Time to come before the Annuity, &c. commences; and that will be the present Worth of the Annuity, &c. in Reversion: Therefore let *P* be changed into *A* = the Amount, and then there will be given *A*, *R*, and *T*, to find *P*, or the Principal, which is thus discovered;

$$\frac{a}{tr + 1} = p.$$

H 4

E X A M

EXAMPLES.

1. What is the present Worth of a Lease of 30 *l. per Ann.* to continue 3 Years; but is not to commence till the End of 2 Yrs. allowing 4 *per Cent.* to the Purchaser? *Answ.* 77 *l.* 7 *s.* 7.2 *d.*

2. I have the promise of a Pension of 17 *l. per Ann.* for 7 Years, but it does not commence till the End of 4 Years; and I am willing to dispose of the same for present Payment, at the Rate of 5 *per Cent.* I demand the present Worth? *Answ.* 84 *l.* 9 *s.* 6 *d.*

3. There is a Legacy of 20 *l. per Ann.* for 8 Years, left to a Person of 16 Years of Age; the Time of Payment is to commence at the Year of Perfection, *i. e.* at 21 Years; but he wanting a Sum of Mony, is minded to sell the same at 4 *per Cent.* I demand the present Worth? *Answ.* 115 *l.* 3 *s.* 0 *d.* 1.44 *qr.*

4. A good-natured Gentleman, being minded to bestow a Favour upon an unthankful Wretch, settled upon him an Income of 35 *l. per Ann.* for 12 Years, to commence 5 Years after such Settlement; but he wanting Mony to follow his Extravagances, sold it at the Rate of 10 *per Cent.* I demand how much he received for the present Worth? *Answ.* 197 *l.* 5 *s.* 5 *d.* 1.792 *qr.*

CASE 4.

Q. How do you find the yearly Income of an Annuity, &c. in Reversion?

A. Thus; First, Find the Amount of the present Worth of the yearly Sum, at the given Rate, and for the Time before the Reversion; to do which, there are given *P*, *T*, and *R*, to find *A*, which is thus discovered;

$$pir + p = a.$$

Secondly, Find what yearly Rent being sold, will produce *A*, for the present Worth, at the same Rate, and for the Time of its Continuance; and that will be the yearly Sum required; Therefore change *A* into *P*, and then there will be given *P*, *R*, and *T*, to find *U*, or the yearly Sum, thus;

$$\frac{rt + 1}{rit - rt + 2t} : \times 2p = u.$$

EXAMPLES.

1. There is a Lease of an House taken for 3 Years, but commences not till the end of 2 Years; and the Lessee would sell the same for 77 *l.* 7 *s.* 7.2 *d.* present Payment, allowing 4 *per Cent.* to the Purchaser; I demand the yearly Rent? *Answ.* 30 *l. per Ann.*

2. I have the Promise of a Pension for 7 Years, which will not commence till the end of 4 Years; and I have disposed of the same for the present Payment of 84 *l.* 9 *s.* 6 *d.* allowing 5 *per Cent.* to the Purchaser; I demand the yearly Income? *Answ.* 17 *l.*

3. There

3. There is a Legacy of a certain Rate *per Ann.* for 8 Yrs. left to a Person of 16 Years of Age; but the Time of Payment must not commence till the Age of Perfection; and the same Person wanting a Sum of Money, sold it for 115*l.* 3*s.* 0*d.* 2*qrs.* allowing 4 *per Cent.* to the Buyer; I demand the yearly Rate? *Answ.* 20*l.*

4. A good-natured Gentleman, being minded to bestow a Favour upon an unthankful Wretch, settled an Income upon him for 12 Years, at a certain Rate *per Ann.* to commence 5 Years after such Settlement: but he wanting Money to follow his Extravagances, sold it for 197*l.* 5*s.* 5*d.* 2*qrs.* allowing 10 *per Cent.* to the Buyer for present Payment; I demand the yearly Value? *Answ.* 35*l.*

Of SIMPLE INTEREST for DAYS.

Q. How do you find the Simple Interest of any Sum of Money, for any Number of Days?

A. Multiply the Interest of one Pound for one Day, at the given Rate, by the Principal, and by the Number of Days; the last Product is the Interest required.

Note, The Interest of one Pound for one Day at

1	} per Cent.	is = .00002739726
2		is = .00005479452
3		is = .00008219178
4		is = .00010958904
5		is = .0001369863
6		is = .00016438356
7		is = .00019178082
8		is = .00021917808
9		is = .00024657534
10		is = .0002739726

EXAMPLES.

1. What is the Interest of 120*l.* for 126 Days, at 4 *per Cent.*? *Answ.* 1*l.* 13*s.* 1*d.* 2*qrs.* +

2. What is the Interest of 126*l.* for 145 Days, at 6 *per Cent.*? *Answ.* 3*l.* 0*s.* 0*d.* 3*qrs.* +

3. What is the Interest of 100*l.* from the 1st of June, 1771, to the 8th of March following, at 5 *per Cent.*? *Answ.* 3*l.* 16*s.* 11*d.* 3*qrs.*

4. What is the Interest of 200*l.* from the 14th of August, 1771, to the 19th of December following, at 6 *per Cent.*? *Answ.* 4*l.* 4*s.* 1*d.* 3*qrs.* +

5. What is the Interest of 10*l.* for 25 Days, at 5 *per Cent.*? *Answ.* 8*d.* +

6. What is the Interest of 40*l.* for 40 Days, at 4 *per Cent.*? *Answ.* 3*s.* 6*d.* +

Note, There is another Way of answering Questions in Interest for Days, which is laid down in Case 1, in Simple Interest, Page 132, as appears by the eighth Question in that Case. The Reader may use which he likes best; or both if he pleases.

Of REBATE or DISCOUNT.

Q. What particular Letters are used in Rebate?

A. These;

S, the Sum to be *discounted*.

P, the *present Worth* of that Sum, due at any Time to come.

T, the *Time* before it becomes due.

R, the *Ratio*, or the Rate *per Cent*.

C A S E 1.

Q. When S, T, and R, are given to find P; how is it discovered?

A. Thus; $\frac{s}{r + 1} = p$.

E X A M P L E S.

1. What is the present Worth of 795*l.* 11*s.* 2*d.* for 11 Months, at 6 *per Cent*.? *Answ.* 754*l.* 1*s.* 8*d.* +

2. What is the present Worth of 161*l.* 10*s.* for 19 Months, at 5 *per Cent*.? *Answ.* 149*l.* 13*s.* 0*d.* 3*qrs.* +

3. If a Legacy of 1000*l.* is left me the 24th of July, 1771, to be paid on the *Christmas Day* following; what must I receive when I allow 6 *per Cent*. for present Payment? *Answ.* 975*l.* 3*s.* 0*d.* 3*qrs.* +

C A S E 2.

Q. When P, T, and R, are given to find S; how is it discovered?

A. Thus; $p \cdot r + p = s$.

E X A M P L E S.

1. Suppose I receive 754*l.* 1*s.* 8*d.* now, for a Sum of Money, due 11 Months hence, allowing 6 *per Cent*. for present Payment; I demand the Sum that was due at first? *Answ.* 795*l.* 11*s.* 2*d.*

2. There is a certain Debt, payable 19 Months hence; but I agree with the Debtor to pay me down 149*l.* 13*s.* 0*d.* 3*qrs.* and allow him 5 *per Cent*. for present Payment; I demand how much the Debt is? *Answ.* 161*l.* 10*s.*

3. A Legacy was left me the 24th of July 1771, to be paid on the *Christmas Day* following, but I agree with the Executor, and allow him 6 *per Cent*. for the present Payment of 975*l.* 3*s.* 0*d.* 3*qrs.* I demand what the Legacy was? *Answ.* 1000*l.*

C A S E 3.

Q. When S, P, and R, are given to find T; how is it discovered?

A. Thus; $\frac{s - p}{r p} = t$.

EXAMPLES.

1. The present Worth of 795 *l.* 11 *s.* 2 *d.* due for a certain Time to come, is 754 *l.* 1 *s.* 8 *d.* at 6 *per Cent.* I demand in what Time the first Sum should have been paid, if no Rebate had been made? *Ans.* 11 Months.

2. There is 161 *l.* 10 *s.* due at a certain Time to come, but I allow 5 *per Cent.* to the Debtor, for the present Payment of 149 *l.* 13 *s.* 0 *d.* 3 *qrs.* I demand when the Sum should have been paid without any Rebate? *Ans.* 9 Months.

3. I have received 975 *l.* 3 *s.* 0 *d.* 3 *qrs.* for a Legacy of 1000 *l.* allowing the Executor 6 *per Cent.* I demand when the Legacy was payable without Rebate? *Ans.* 155 Days.

CASE 4.

Q. When S, P, and T, are given to find R; how is it discovered?

A. Thus; $\frac{s - p}{tr} = r.$

EXAMPLES.

1. At what Rate *per Cent.* will 795 *l.* 11 *s.* 2 *d.* payable 11 Months hence, produce 754 *l.* 1 *s.* 8 *d.* for present Payment? *Ans.* 6 *per Cent.*

2. At what Rate *per Cent.* will 161 *l.* 10 *s.* payable 19 Months hence, produce the present Payment of 149 *l.* 13 *s.* 0 *d.* 3 *qrs.*? *Ans.* 5 *per Cent.*

3. Suppose a Legacy of 1000 *l.* is left me the 24th of July 1771, to be paid on the Christmas-Day following; but I agree with the Executor for the present Payment of 975 *l.* 3 *s.* 0 *d.* 3 *qrs.* I demand the Rate *per Cent.* allowed for his Money? *Ans.* 6 *per Cent.*

Of EQUATION of PAYMENTS (the true Way)

Q. How is the equated Time for the Payment of a Sum of Money, due at several Times, found out?

A. Thus, 1. Find the present Worth of each Payment for its respective Time, as in Rebate, that is,

$$\frac{s}{tr + 1} = p.$$

2. Add all the present Worths together, and call that Sum also P; then is $s - p = d$ the Rebate.

3. $\frac{d}{pr} = e$ is the true equated Time.

EXAMPLES.

1. *A* owes *B* 200*l.* to be paid as follows, *viz.* 100*l.* at 2 Months; and 100*l.* at 4 Months; but they agree to have but one Payment of the Whole, Rebate being made at 6 per Cent. I demand the true equated Time? *Answ.* 3 Months.

2. A Merchant hath owing him 300*l.* to be paid as follows; 50*l.* at 2 Months, 100*l.* at 5 Months, and the rest at 8 Months; and it is agreed to have but one Payment of the Whole, Rebate being made at 5 per Cent. I demand the equated Time? *Answ.* 5.9796 Months.

3. *F* owes to *H* 1000*l.* whereof 200*l.* is to be paid present; 400*l.* at 5 Months; and the rest at 10 Months; but they agree to have but one Payment of the Whole at the Rate of 4 per Cent. Rebate; I demand the true equated Time? *Answ.* 181 Days.

4. A Man owes a Merchant 1200*l.* to be paid as follows, 200*l.* down, 500*l.* at the End of 10 Months; and the rest at the End of 20 Months; and they agree to have but one Payment of the Whole, Rebate at 3 per Cent. I demand the true equated Time? *Answ.* 1 Year, 11 Days.

OF COMPOUND INTEREST.

Q. **W**HAT particular Letters are used here?

A. These:

P, the Principal,

T, the Time;

R, the Amount of 1*l.* for 1 Year, at any given Rate;

A, the whole Amount.

Q. How is the Amount of 1*l.* for 1 Year, at any proposed Rate per Cent. found?

A. Thus; As 100 : 106 : : 1 : 1.06

100 : 105 : : 1 : 1.05, &c.

A TABLE of the AMOUNTS of 1*l.* for 1 Year.

Rates per Ct.	Amts. of 1 <i>l.</i>	Rates per Ct.	Amts. of 1 <i>l.</i>
2	1.02	6½	1.065
3	1.03	7	1.07
3½	1.035	7½	1.075
4	1.04	8	1.08
4½	1.045	8½	1.085
5	1.05	9	1.09
5½	1.055	9½	1.095
6	1.06	10	1.1

C A S E I.

Q. When P, T and R, are given to find A; how is it discovered?

A. Thus; $p \times r^t = a$.

Note, R must be involved so many times as the Number of Years direct, and that will be r^t

E X A M P L E S.

1. What Sum will 450*l.* amount to in three Years Time, at 5 per Cent. per Ann.? *Ans.* 520*l.* 18*s.* 7*d.* 2*qrs.*
2. What will 400*l.* amount to in 4 Years, at 6 per Cent. per Ann.? *Ans.* 504*l.* 19*s.* 9*d.* 3.15264*qrs.*
3. What will 480*l.* amount to in 6 Years, at 5 per Cent. per Ann.? *Ans.* 643*l.* 4*s.* 11.0178*d.*
4. What is the Amount of 500*l.* at $4\frac{1}{4}$ per Cent. per Ann. for 4 Years? *Ans.* 590*l.* 11*s.* 5*d.* 2.951*qrs.*

C A S E 2.

Q. When A, R, and T, are given to find P; how is it discovered?

A. Thus; $\frac{a}{r^t} = p$.

E X A M P L E S.

1. What Principal must be put to Interest, to amount to the Sum of 520*l.* 18*s.* 7*d.* 2*qrs.* in 3 Years, at 5 per Cent. per Ann.? *Ans.* 450*l.*
2. What Principal will amount to 504*l.* 19*s.* 9*d.* 3.15264*qrs.* in 4 Years, at 6 per Cent. per Ann.? *Ans.* 400*l.*
3. What Principal will amount to 643*l.* 4*s.* 11.0178*d.* in 6 Years, at 5 per Cent. per Ann.? *Ans.* 480*l.*
4. What Principal will amount to 590*l.* 11*s.* 5*d.* 3*qrs.* in 4 Years, at $4\frac{1}{4}$ per Cent. per Ann.? *Ans.* 500*l.*

C A S E 3.

Q. When P, R, and A, are given to find T; how is it discovered?

A. Thus; $\frac{a}{p} = r^t$ } which being continually divided by r , till nothing remains, the Number of those Divisions will be $= t$.

E X A M P L E S.

1. In what Time will 450*l.* amount to 520*l.* 18*s.* 7*d.* 2*qrs.* at 5 per Cent. per Ann.? *Ans.* 3 Years.
2. In what Time will 400*l.* amount to 504*l.* 19*s.* 9*d.* 2*qrs.* at 6 per Cent. per Ann.? *Ans.* 4 Years.

3. In

3. In what Time will 480*l.* amount to 643*l.* 14*s.* 11*d.* at 5 per Cent. per Ann. ? *Ans.* 6 Years.

4. In what Time will 500*l.* amount to 590*l.* 11*s.* 5*d.* 3 *qrs.* at $4\frac{1}{4}$ per Cent. per Ann. ? *Ans.* 4 Years.

C A S E 4.

Q. When P, A, and T, are given to find R; how is it discovered?

A. Thus ; $\frac{a}{p} = r^t$ } which must be extracted by the Rules of Extraſtion ; the Time given in the Queſtion = *t*, ſhewing the Power.

E X A M P L E S.

1. At what Rate per Cent. will 450*l.* amount to 520*l.* 18*s.* 7*d.* 2 *qrs.* in 3 Years ? *Ans.* 5 per Cent.

2. At what Rate per Cent. will 400*l.* amount to 504*l.* 19*s.* 9*d.* 3 2 *qrs.* in 4 Years ? *Ans.* 6 per Cent.

3. At what Rate per Cent. will 480*l.* amount to 643*l.* 4*s.* 11.1*d.* in 6 Years ? *Ans.* 5 per Cent.

4. At what Rate per Cent. will 500*l.* amount to 590*l.* 11*s.* 5*d.* 3 *qrs.* in 4 Years ? *Ans.* $4\frac{1}{4}$ per Cent.

Of ANNUITIES or PENSIONS in ARREARS.

C A S E I.

Note, U represents the Annuity, Pension, &c. T, R, and A, as before.

Q When U, T, and R, are given to find A; how is it discovered?

A. Thus ; $\frac{ur^t - u}{r - 1} = a.$

E X A M P L E S.

1. What will an Annuity of 30*l.* per Ann. payable yearly, amount to in 4 Years, at 5 per Cent ? *Ans.* 129*l.* 6*s.* 0*d.* 3.6 *qrs.*

2. Suppose a Pension of 50*l.* per Ann payable yearly, be granted to a superannuated Officer ; what is the Amount for 5 Years Forbearance at 4 per Cent. ? *Ans.* 270*l.* 16*s.* 3*d.* 3.4 + *qrs.*

3. If the yearly Rent of an Houſe which is 40*l.* be forborn 7 Years, at 6 per Cent. what is the Amount ? *Ans.* 335*l.* 15*s.* 0*d.* 3.3 + *qrs.*

4. If a Salary of 35*l.* per Ann. to be paid yearly, be omitted for 6 Years, at $5\frac{1}{2}$ per Cent. what is the Amount ? *Ans.* 243*l.* 1*s.* 7*d.* 2.5 + *qrs.*

C A S E 2.

Q. When R, T, and A, are given to find U; how is it discovered?

A. Thus ; $\frac{ra - a}{r^t - 1} = u.$

EXAMPLES.

1. What Annuity being forborn for 4 Years, will amount to 129*l.* 6*s.* 1*d.* at 5 per Cent.? *Ans.* 30*l.* per Ann.
2. If a Pension being forborn for 5 Years, at 4 per Cent. per Ann. amounts to 270*l.* 16*s.* 4*d.* 1 demand how much it is per Ann.? *Ans.* 50*l.* per Ann.
3. If the yearly Rent of an House, being forborn for 7 Years, at 6 per Cent. amounts to 335*l.* 15*s.* 0*d.* 3.4 qrs. I demand what the Rent is? *Ans.* 40*l.* per Ann.
4. If the Payment of a Salary be omitted 6 Years; I demand how much the Salary is, when the Amount is 241*l.* 1*s.* 7*d.* 2.6 qrs. at 5½ per Cent.? *Ans.* 35*l.* per Ann.

CASE 3.

Q. When U, A, and R, are given to find T; how is it discovered?

A. Thus; $\frac{ar + u - a}{u} = r^t$ } which being continually divided by *r*, till nothing remains, the Number of those Divisions will be = *t*.

EXAMPLES.

1. In what Time will 30*l.* per Ann. amount to 129*l.* 6*s.* 1*d.* allowing 5 per Cent. for the Forbearance of Payment? *Ans.* 4 Years.
2. In what Time will a Pension of 50*l.* per Ann. amount to 270*l.* 16*s.* 4*d.* at 4 per Cent.? *Ans.* 5 Years.
3. In what Time will the yearly Rent of an House, being 40*l.* per Ann. amount to 335*l.* 15*s.* 1*d.* at 6 per Cent. for Non-payment? *Ans.* 7 Years.
4. In what Time will a Salary of 35*l.* per Ann. amount to 241*l.* 1*s.* 7*d.* 2.6 qrs. at 5½ per Cent. for the Forbearance of Payment? *Ans.* 6 Years.

Note, In this and the two next Sections might be placed Case 4; but because it requires an Algebraic Method of proceeding, in order to find R, I omit inserting it in its Place; this being designed to treat only of Numbers.

Of the PRESENT WORTH of ANNUITIES, PENSIONS, &c.

Note, P is the Present Worth, U, T, and R, as in the last.

CASE I.

Q. When U, T, and R, are given to find P; how is it discovered?

$$u - \frac{u}{r}$$

A. Thus; $\frac{r^t}{r - 1} = p$.

EXAMPLES.

1. What is the yearly Rent of 20*l.* to continue 6 Years, worth in ready Mony, at 5 per Cent. ? *Ans.* 101*l.* 10*s.* 3*d.* 3*qrs.*
2. What is the present Worth of a Pension of 30*l.* per Ann. for 5 Years, at 4 per Cent. ? *Ans.* 133*l.* 11*s.* 1*d.*
3. What must be the Discount of a Lease of 50*l.* per Ann. when present Payment is made for 4 Years, at 3 per Cent. ? *Ans.* 14*l.* 2*s.* 10*d.* 2*qrs.*
4. A House is lett upon Lease for 4 Years at 70*l.* per Ann. and the Lessee is desirous to make present Payment, provided the Lessor will allow him $5\frac{3}{4}$ per Cent. I demand how much must be paid down, and how much discounted ?

Ans. $\left\{ \begin{array}{l} 243 \text{ l. } 19 \text{ s. } 0 \text{ d. } 3 \text{ qrs. to be paid down.} \\ 36 \text{ l. } 0 \text{ s. } 11 \text{ d. } 1 \text{ qr. to be discounted.} \end{array} \right.$

CASE 2.

Q. When P, T, and R, are given to find U; how is it discovered?

A. Thus ; $\frac{pr^t \times r - pr^t}{r^t - 1} = u.$

EXAMPLES.

1. What Annuity or yearly Rent to continue 6 Years, may be purchased for 101*l.* 10*s.* 3*d.* 3*qrs.* at 5 per Cent. ? *Ans.* 20*l.*
2. Suppose the present Payment of 133*l.* 11*s.* 1*d.* were required for a Pension for 5 Years to come, at 4 per Cent. what is that Pension ? *Ans.* 30*l.* per Ann.
3. If the present Payment of 185*l.* 17*s.* 1*d.* 2*qrs.* be made for the Lease of an House, 4 Years to come, at 3 per Cent. what is the yearly Rent ? *Ans.* 50*l.* per Ann.
4. If a House is lett upon Lease for 4 Years, and the Lessee makes present Payment of 243*l.* 19*s.* 0*d.* 3*qrs.* for that Time, at $5\frac{3}{4}$ per Cent. what is the yearly Rent of that House ? *Ans.* 70*l.* per Ann.

CASE 3.

Q. When U, P, and R, are given to find T; how is it discovered ?

A. Thus ; $\frac{u}{p + u - pr} = r^t$ $\left\{ \begin{array}{l} \text{which being continually divided} \\ \text{by } r, \text{ till nothing remains, the} \\ \text{Number of those Divisions will} \\ \text{be } = t. \end{array} \right.$

EXAMPLES.

1. How long may a Lease of 20*l.* yearly Rent be had for 101*l.* 10*s.* 3*d.* 3*qrs.* allowing 5 per Cent. to the Purchaser ? *Ans.* 6 Years.

2. I demand what Time a Lease of 30*l.* per *Ann.* may be purchased for; when present Payment of 133*l.* 11*s.* 1*d.* is made at 4 per Cent. ? *Ans.* 5 Years.

3. If 185*l.* 17*s.* 1*d.* 2*qrs.* be paid down for a Lease of 50*l.* per *Ann.* at 3 per Cent. how long is the Lease purchased for ? *Ans.* 4 Years.

4. A House is lett upon Lease for 70*l.* per *Ann.* and the Lessee makes present Payment of 243*l.* 19*s.* 0*d.* 3*qrs.* he being allowed 5½ per Cent. I demand how long the Lease is purchased for ? *Ans.* 4 Years.

Of ANNUITIES, LEASES, &c. taken in REVERSION.

CASE I.

Q. How many Operations are there in Case 1 ?

A. Two.

Q. What is the First ?

A. Find the present Worth of the yearly Sum at the given Rate, and for the given Time of its Continuance; to do which, there are given *U*, *T*, and *R*, to find *P*.

Q. How is *P* discovered ?

$$u - \frac{u}{r^t}$$

A. Thus ; $\frac{u}{r - 1} = p.$

Q. What is the Second ?

A. Find what Principal being put to Interest will amount to *P*, at the same Rate, and for the Time to come before the Annuity commences, and that will be the present Worth of the Annuity, &c. in Reversion; therefore let *P* be changed into *A* = the Amount, and then there will be given *A*, *R*, and *T*, to find *P*, or the Principal.

Q. How is *P* discovered ?

A. Thus ; $\frac{a}{r^t} = p.$

EXAMPLES.

1. What is the present Worth of the Reversion of a Lease of 20*l.* per *Ann.* to continue 4 Years, but not to commence till the End of two Years, allowing 5 per Cent. to the Purchaser ? *Ans.* 64*l.* 6*s.* 6*d.* 1.4 + *qr.*

2. The

2. There is a Lease of certain Lands worth 32 *l.* per Ann. which is yet in being for 4 Years; and the Lessee is desirous to take a Lease in Reversion for 7 Years, to begin when the old Lease shall be expired; I demand the present Worth of the said Lease in Reversion, allowing 5 per Cent. to the Purchaser? *Answ.* 152 *l.* 6 *s.* 8 *d.* 2 *qrs.* +

3 There is a House now building, which I have a mind to take a Lease of for 8 Years; but the House will not be finished within 2 Years; I demand how much I must pay down, when the yearly Rent is 100 *l.* and the Landlord allows me 4 per Cent. on present Payment? *Answ.* 622 *l.* 9 *s.* 7.2 *d.*

C A S E 2.

Q. How many Operations are there in Case 2?

A. Two.

Q. What is the First?

A. Find the Amount of the present Worth of the yearly Sum at the given Rate. and for the Time before the Annuity commences, to do which there are given *P*, *R*, and *T*, to find *A*.

Q. How is *A* discovered?

A. Thus; $pr^t = a$.

Q. What is the Second?

A. Find what yearly Rent being fold will produce *A* for the present Worth, at the same Rate, and for the Time of its Continuance; and that will be the yearly Sum required: Therefore let *A* be changed into *P*, and then there will be given *P*, *R*, and *T*, to find *U*, or the yearly Sum.

Q. How is *U* discovered?

A. Thus;
$$\frac{pr^t \times r - pr^t}{r^t - 1} = u.$$

E X A M P L E S.

1. What Annuity or yearly Rent to be entered upon 2 Years hence, and then to continue 4 Years, may be purchased for 64 *l.* 6 *s.* 6 *d.* 2 *qrs.* ready Mony, at 5 per Cent.? *Answ.* 20 *l.*

2. There is a Lease of certain Lands in being for 4 Years, and the Lessee being minded to take a Lease in Reversion for 7 Years, to begin when the old Lease shall be expired, laid down 152 *l.* 6 *s.* 8 *d.* 2 *qrs.* I demand the yearly Rent of the said Lands, when Allowance was made to the Lessee at 5 per Cent.? *Answ.* 32 *l.* per Ann.

3. The

3. The present Payment for the Lease of an House is 622 *l.* 9 *s.* 7.2 *d.* Now I have taken a Lease in Reversion for 8 Years, which is to commence at the End of two Years; I demand how much the yearly Rent is, when for the said present Payment I was allowed 4 *l.* per Cent? *Ans.* 100 *l.* per Annum.

C A S E 3.

Q. How many Operations are there in Case 3?

A. Two.

Q. What is the First?

A. Find the Amount of the present Worth of the yearly Sum at the given Rate, and for the Time before the Annuity, &c. commences; to do which there are given *P*, *R*, and *T*, to find *A*, as in Case 2.

Q. How is *A* discovered?

A. Thus; $pr^t = a$.

Q. What is the second Operation?

A. Find what Time the yearly Rent given, being fold for, will produce *A* for the present Worth, at the same Rate, and that will be the Time required: Therefore change *A* into *P*, and then there will be given *U*, *P*, and *R*, to find *T*, as in Case 3, Page 160.

Q. How is *T* discovered?

A. Thus; $\frac{u}{p + u - pr} = r^t$ } which being continually divided by *r*, till nothing remains, the Number of those Divisions will be = *t*.

E X A M P L E S.

1. The present Worth of a certain Lease in Reversion is 64 *l.* 6 *s.* 6 *d.* 2 *qrs.* the Lease is 20 *l.* per Ann. and commences two Years hence, and the Allowance to the Purchaser is 5 per Cent. I demand the Time of its Continuance? *Ans.* 4 Years.

2. A certain Man took a Lease of some Lands for a Time, which by Agreement was not to commence till the Expiration of 4 Years; the yearly Rent was 32 *l.* it was also agreed, that the Purchaser should lay down 152 *l.* 6 *s.* 8 *d.* 2 *qrs.* and be allowed for his present Pay 5 per Cent. I demand the Time that the Lease was taken for? *Ans.* 7 Years.

3. The present Payment for the Lease of an House is 622 *l.* 9 *s.* 7.2 *d.* and the yearly Rent is 100 *l.* Now I have taken a Lease in Reversion, which is to commence at the End of two Years; I demand the Length of the Lease, when I was allowed 4 per Cent. for my Mony? *Ans.* 8 Years.

Of purchasing REAL or FREEHOLD ESTATES

Q. What do you understand by a Real or Freehold Estate?

A. Such as is bought to continue for ever.

Note, U represents the yearly Rent; R, the Amount of 1 l. &c., and P, the present Worth.

C A S E I.

Q. When U, and R, are given to find P; how is it discovered?

A. Thus; $\frac{u}{r-1} = p$.

E X A M P L E S.

1. Suppose a Freehold Estate of 40 l. per Ann. is to be sold; what is it worth, allowing the Buyer 5 per Cent. for his Money? *Ans.* 800 l.

2. What is an Estate of 290 l. per Ann. to continue for ever, worth in present Money, allowing 4 per Cent. to the Buyer? *Ans.* 7250 l.

C A S E 2.

Q. When P, and R, are given to find U; how is it discovered?

A. Thus; $p \times r - 1 = u$.

E X A M P L E S.

1. If a Freehold Estate is bought for 800 l. and the Allowance of 5 per Cent. is made to the Buyer; I demand the yearly Rent? *Ans.* 40 l. per Ann.

2. If an Estate be sold for 7250 l. present Money; and 4 per Cent. is allowed to the Buyer for the same; I demand the yearly Rent? *Ans.* 290 l. per Ann.

C A S E 3.

Q. When P, and U, are given to find R; how is it discovered?

A. Thus; $\frac{p+u}{p} = r$.

E X A M P L E S

1. If a Real Estate of 40 l. per Ann. be sold for 800 l. I demand the Rate per Cent.? *Ans.* 5 per Cent.

2. If a Freehold Estate of 290 l. per Ann. be bought for 7250 l. I demand the Rate per Cent. allowed? *Ans.* 4 per Cent.

Of purchasing FREEHOLD ESTATES in
REVERSION.

CASE I.

Q. How many Operations are there in Case 1?

A. Two.

Q. What is the First?

A. Find the *present Worth* of the yearly Sum at the given Rate, to do which, there are given U , and R , to find P .

Q. How is P discovered?

A. Thus; $\frac{u}{r - 1} = p$.

Q. What is the second Operation?

A. Find what *Principal* being put to *Interest* will amount to P , at the same Rate, and for the Time to come before the Estate commences, and that will be the *present Worth* of the Estate in Reversion: Therefore let P be changed into A = the Amount, and then there will be given A , R , and T , to find P = the Principal.

Q. How is P discovered?

A. Thus; $\frac{a}{r^t} = p$.

EXAMPLES.

1. Suppose a Freehold Estate of 40 *l. per Ann.* to commence 8 Years hence, is to be sold, what is it worth, allowing the Purchaser 5 *per Cent.* for his present Payment? *Ans*w, 691 *l.* 1 *s.*

4 *d.* 3 *qrs.* +

2. What is an Estate of 290 *l. per Ann.* to continue for ever, but not to commence till the Expiration of 4 Years, worth in present Money, Allowance being made at 4 *per Cent.*? *Ans*w, 6197 *l.* 6 *s.* 5 *d.* 2 *qrs.* +

CASE 2.

Q. How many Operations are there in Case 2?

A. Two.

Q. What is the First?

A. Find the Amount of the *present Worth* of the yearly Rent, at the given Rate, and for the Time before the Estate commences; to do which there are given P , T , and R , to find A .

Q. How

Q. How is *A* discovered?

A. Thus ; $pr^t = a.$

Q. What is the second Operation?

A. Find what yearly Rent being fold will produce *A* for the present Worth, at the same Rate, and that will be the yearly Sum required : Therefore let *A* be changed into *P*, and then there will be given *P*, and *R*, to find *U*, or the yearly Sum.

Q. How is *U* discovered?

A. Thus ; $\frac{pr \times r - pr}{r} = u.$

EXAMPLES.

1. Suppose a Freehold Estate, to commence 3 Years hence is sold for 691 *l.* 1 *s.* 5 *d.* allowing to the Purchaser 5 per Cent. I demand the yearly Income? *Ans.* 40 *l.* per Ann.

2. There is a certain Freehold Estate bought for 6197 *l.* 6 *s.* 5 *d.* 2 *qrs.* which does not commence till the Expiration of 4 Years; the Buyer was allowed 4 per Cent. for his Money I demand the yearly Income? *Ans.* 290 *l.* per Ann.

Of REBATE or DISCOUNT.

Q. What particular Letters are used here?

A. These;

S, the Sum to be discounted for;

P, the present Worth of that Sum, due at any Time to come

T, the Time before it becomes due; and

R, the Amount of 1 *l.* for 1 Year, at any Rate per Cent.

CASE I.

Q. When *S*, *T*, and *R*, are given to find *P*; how is it discovered?

A. Thus ; $\frac{s}{r^t} = p.$

EXAMPLES.

1. What is the present Worth of 520 *l.* 18 *s.* 7 *d.* 2 *qrs.* payable 3 Years hence, at 5 per Cent? *Ans.* 450 *l.*

2. There is a Debt of 504 *l.* 19 *s.* 9 *d.* 3 *qrs.* which is not due until 4 Years hence, but it is agreed to be paid in present Money; what Sum must the Creditor receive, allowing the Rebate of 6 per Cent. to the Debtor for his Money? *Ans.* 400 *l.*

3. If 643*l.* 4*s.* 11*d.* be payable in 6 Years Time; what is the present Worth, Rebate being made at 5 per Cent.? *Answ.* 480*l.*

C A S E 2.

Q. When P, T, and R, are given to find S; how is it discovered?

A. Thus; $p \times r^t = s$.

E X A M P L E S.

1. If 450*l.* be received for a Debt, payable 3 Years hence, and an Allowance of 5 per Cent. was made to the Debtor for his present Payment; I demand what the Debt was? *Answ.* 520*l.* 18*s.* 7*d.* 2*qrs.*

2. There is a Sum of Mony, due at the Expiration of 4 Years, but the Creditor agrees to take 400*l.* down, allowing 6 per Cent. on present Payment; I demand what the Debt was? *Answ.* 504*l.* 19*s.* 9*d.* 3*qrs.*

3. If a Sum of Mony, due 6 Years hence, produces 480*l.* for present Payment, Rebate being made at 5 per Cent. I demand how much the Debt was? *Answ.* 643*l.* 4*s.* 11*d.*

C A S E 3.

Q. When S, P, and R. are given to find T; how is it discovered?

A. Thus; $\frac{s}{p} = r^t$ } which being continually divided by r , till nothing remains, the Number of those Divisions will be $= t$;

E X A M P L E S.

1. A certain Man received 450*l.* down, for a Debt of 520*l.* 18*s.* 7*d.* 2*qrs.* Rebate being made at 5 per Cent. I demand in what Time the Debt was payable? *Answ.* 3 Years.

2. There is a Debt of 504*l.* 19*s.* 9*d.* 3*qrs.* payable at a certain Time; but it is agreed to pay 400*l.* down at the Allowance of 6 per Cent. to the Debtor for his present Mony; I demand in what Time the Debt would become due, if no such Payment was to be made? *Answ.* 4 Years.

3. The present Payment of 480*l.* is made for a Debt of 643*l.* 4*s.* 11*d.* Rebate at 5 per Cent. I demand when the Debt was payable? *Answ.* 6 Years.

C A S E

C A S E 4.

Q. When S, P, and T, are given to find R; how is it discovered?

A. Thus; $\frac{s}{p} = r^t$ } which must be extracted by the Rules of Extraction; the Time given in the Question $= t$, shewing the Power.

E X A M P L E S.

1. The present Worth of 520 *l.* 18 *s.* 7 *d.* 2 *qrs.* payable 3 Years hence is 450 *l.* I demand at what Rate *per Cent.* Rebate is made? *Ans.* 5 *per Cent.*

2. A Debt of 504 *l.* 19 *s.* 9 *d.* 3 *qrs.* will be due 4 Years hence; but it is agreed to take 400 *l.* down; what is the Rate *per Cent.* that the Rebate is made at? *Ans.* 6 *per Cent.*

3. The Sum of 643 *l.* 4 *s.* 11 *d.* is payable in 6 Years Time; and the present Worth of that Sum is 480 *l.* I demand at what Rate *per Cent.* must Rebate be made, to produce the said present Worth? *Ans.* 5 *per Cent.*

Note 1, Equation of Payments at Compound Interest, should follow next, but as that Rule is best done by the Logarithms, the kind Reader will, I hope, take this as a sufficient Reason for not placing it here.

2. The whole Business of Compound Interest is better performed by the Logarithms, or by Tables calculated for that Purpose, than otherwise; especially when the Time given is very long, as for 20, 30, or 40 Years, and when the Payments are to be made half-yearly or quarterly. What is here done serves only for whole Years, and shows what can be done by the Pen, where the Logarithms or Tables are wanting.

A practical and easy Method to cast up the Value of Timber.

Rule. Multiply the Number of Feet by the Price in (*Skillings*) per Load, and cut off 3 Places to the right Hand, which make Pounds and Decimal Parts thereof.

E X A M P L E S.

754 Feet at 1*l.* 7*s.* 6*d.* per Load

754 754 at 6*d.* = 377

27

20358

+ 377

20.735 = £ s. d.

20.735 = 20 14 9 $\frac{1}{4}$

856 Feet at 1*l.* 6*s.* per Load.

Facit 22*l.* 5*s.* 1*d.* $\frac{1}{4}$

730 Feet at 1*l.* 8*s.* 6*d.* per Load.

Facit 20*l.* 16*s.* 1*d.*

433 Feet at 1*l.* 3*s.* 6*d.* per Load.

Facit 10*l.* 3*s.* 6*d.*

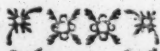
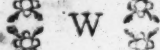
Demonstration. 50 Feet make a Load; therefore it is, As 50 Feet . . Price in *Skillings* : : Feet given . . Value in *Skillings*, which $\div 20$ are Pounds: But as $50 \times 20 = 1000$ which is a Divisor for Pounds; therefore the first Figure being 1, and the rest Cyphers, Division is made at once by pointing off three Places as above.

T H E

T H E Schoolmasters Assistant.

P A R T IV.

A Collection of QUESTIONS to exercise the foregoing RULES.

1.  WRITE down nine Hundred Millions, seven Hundred sixty Thousand, and Twenty-one.
 W 2. What must 20 s. pay towards a Tax, when 326 l. 6 s. 8 d. is assessed at 41 l. 16 s. 2 d. ? *Ans^w* 2 s. 6 d. 2 qrs. $\frac{77609}{78320}$.
3. If the $\frac{1}{3}$ of 6 be 3 ; what will the $\frac{1}{4}$ of 20 be ? *Ans^w*. 7 $\frac{1}{2}$.
4. I demand the Sum of 1748 added to itself ? *Ans^w*. 3496.
5. I demand the Product of 76 multiplied by itself ? *Ans^w*. 5776.
6. I demand the Difference between 14676 and the Fourth of itself ? *Ans^w*. 11007.
7. I demand the Quotient of the Square of 476 divided by the Half of its Root ? *Ans^w*. 952.
8. There is, in 3 Bags, the Sum of 1468 l. viz. in the first Bag 461 l. in the second 581 l. I demand what is in the third Bag ? *Ans^w*. 426 l.
9. What Number is that which being multiplied by 13, the Product will be 221 ? *Ans^w*. 17.
10. Two Persons *A* and *B*, owe several Debts ; the lesser Debt, being that of *A*, is 2173 l. the Difference is 371 l. what is the Debt of *B* ? *Ans^w*. 2544 l.
11. A Captain and 160 Sailors took a Prize, worth 1360 l. of which the Captain had $\frac{2}{5}$ for his Share, and the rest was equally divided among the Sailors ; what was each Man's Part ? *Ans^w*. the Captain had 272 l. and each Sailor had 6 l. 16 s.
12. An ancient Lady being demanded how old she was ; to avoid a direct Answer, said, I have 9 Children, and there are 3 Years between the Birth of each of them ; the Eldest was born when I was 19 Years old, which is now exactly the Age of the Youngest : how old was the Lady ? *Ans^w*. 62 Years old.
13. What

13. What Number is that from which if you take 341, the Remainder will be 726? *Answ.* 1067.

14. What Number is that which being added to 168, makes the Sum to be 706? *Answ.* 538.

15. What Number is that which being divided by 19, the Quotient will be 72? *Answ.* 1308.

16. A Broker bought for his Principal, in the Year 1720, 400*l.* Capital Stock in the *South Sea*, at 650 per Cent. and sold it again when it was worth but 130 per Cent. how much was lost in the Whole? *Answ.* 2080*l.*

17. The Sum of two Numbers is 4139, their Difference is 948; what is the lesser Number? *Answ.* 1595.5

18. A Gentleman went to Sea at 17 Years of Age; 8 Years after that he had a Son born, who lived 46 Years, and died before his Father; after whom the Father lived twice 20 Years, and then died also; I demand the Age of the Father when he died? *Answ.* 111 Years.

19. Three Gardeners, *A*, *B*, and *C*, having bought a Piece of Ground, find the Profits of it amount to 120*l.* per Annum: Now the Sum of Money which they laid down was in such Proportion, that as often as *A* paid 5*l.* *B* paid 7*l.* and as often as *B* paid 4*l.* *C* paid 6*l.* I demand how much each Man must have per Annum of the Gain?

<i>B</i>	<i>A</i>	<i>B</i>	<i>A</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
7	: 5	: 4	: 2 $\frac{6}{7}$	<i>Answ.</i>	<i>A</i> 26	13	4
<i>A</i>	<i>C</i>	<i>A</i>	<i>C</i>		<i>B</i> 37	6	8
2 $\frac{6}{7}$	: 6	: 5	: 10 $\frac{1}{2}$		<i>C</i> 56	0	0
					120	0	0

20. *A*, *B*, and *C*, freight a Ship with Wine, viz. *A* lays out 1342*l.* *B* 1178*l.* *C*. 630*l.* the whole 212 Tuns are sold at 32*l.* per Tun; what shall each Man receive?

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>qr.</i>
<i>Answ.</i> <i>A</i>	2890	3	11	3 $\frac{12}{31}$ $\frac{0}{30}$
<i>B</i>	2537	2	15	0
<i>C</i>	1356	16	0	0

21. *A*, *B*, and *C*, made up a Stock of 1000*l.* whereof *A* put in 409*l.* *B* 198*l.* and they improved it to 1964*l.* I demand what was the Stock of *C*, and what was each Man's Share of the whole Gain?

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Answ.</i> <i>C</i> 's Stock was	393	0	0
<i>A</i> 's Share was	803	5	6 $\frac{240}{1000}$
<i>B</i> 's - - - -	388	17	5 $\frac{280}{1000}$
<i>C</i> 's - - - -	771	17	0 $\frac{480}{1000}$

22. *A*, *B*, and *C*, freight a Ship for the *Canaries* worth 369*l*. whereof *A* put in 369*l*. *B* 897*l*. but by reason of a Storm, one-third of the Goods were cast overboard; I demand each Man's Share of the Loss? *Ans*w. *A*'s Loss was 123*l*. *B*'s 299*l*. and *C*'s 810*l*.

23. *A* and *B* traded together, and gained 100*l*. *A* put in 640*l*. *B* put in so much that he must receive 60*l*. of the Gain; I demand how much *B* put in? *Ans*w. 960*l*.

24. What is the Value of 27 Dozen, 10*lb* of Candles, at 5*d*. per *lb*.? *Ans*w. 6*l*. 19*s*. 2*d*.

25. Bought 28 *qrs*. 2 *bush*. of Wheat, at 4*s*. 6*d*. per *Bushel*; what is the Worth of it? *Ans*w. 50*l*. 17*s*.

26. If a Man earn 2*s*. 6*d*. 2 *qrs*. per Day, how much is that for 19 Weeks, *Sundays* excepted; *Ans*w. 14*l*. 9*s*. 9*d*.

27. *A*, *B*, and *C*, traded together, the first laid in I know not how much; *B* put in 20 Pieces of Cloth; and *C* put in 500*l*. and they have gained 1000*l*. whereof *A* ought to have 550*l*. and *B* 400*l*. I demand *C*'s Share, how much the first Man laid in, and what the 20 Pieces of Cloth were worth? *Ans*w. *C*'s Share was 250*l*. *A* laid in 700*l*. and *B*'s Cloth was worth 800*l*.

28. A Merchant buys up six Bags of *Canterbury Hops*, No. 1 of which weighed *C. wt.* 3 3 20. No. 2. *C. wt.* 3 2 26. No. 3. *C. wt.* 3 0 24. No. 4. *C. wt.* 3 3 only. No. 5. *C. wt.* 2 2 22. No. 6. *C. wt.* 2 2 26, besides 5 Pockets, 3 of which weighed 76*lb*. $\frac{3}{4}$ each, and the other two 62*lb*. $\frac{1}{4}$ each: How many *C. wt.* has he to pay Carriage for? *Ans*w. *C. wt.* 23 0 24 $\frac{3}{4}$.

29. How many Ducats must I deliver at *Venice*, to receive at *London* 178*l*. 2*s*. the Exchange being at 4*s*. 4*d*. per Ducat? *Ans*w. 822 Ducats.

30. A Traveller would change 500 *French Crowns* at 4*s*. 6*d*. per Crown, into Sterling Money, but he must pay a Half-penny per Crown for Change; how much must he receive? *Ans*w. 111*l*. 9*s*. 2*d*.

31. When a Factor taketh 1*l*. per Cent. for his Commission, what must he have for 743*l*. 17*s*. 3*d*.? *Ans*w. 7*l*. 8*s*. 9*d*. 1 *qr*. $\frac{192}{2400}$.

32. Two Merchants in Company gained 100*l*. *A* laid in so much, that for his Share of the Gain he must have 60*l*. *B* laid in 720 Ducats at 6*s*. 8*d*. per Ducat; I demand how much *A* laid in, and what the Ducats were worth? *Ans*w. *A* laid in 360*l*. and the Ducats were worth 240*l*.

33. There were two Merchants, who traded in Company; The first laid in the Sum of 640*l.* and took $\frac{5}{8}$ of the Gain: I demand how much the second Merchant laid in? *Ans.* 384*l.*

34. What Number is that, which being multiplied by 15, the Product will be $\frac{3}{4}$? *Ans.* $\frac{1}{20}$.

35. I demand the $\frac{5}{8}$ of 20 Shillings? *Ans.* 12*s.* 6*d.*

36. What Fraction is that, to which if you add $\frac{2}{3}$ the Sum will be $\frac{5}{6}$? *Ans.* $\frac{1}{3}$.

37. What Number is that, to which if you add $7\frac{2}{3}$ the Whole will be $12\frac{1}{4}$? *Ans.* $4\frac{7}{12}$.

38. What Number is that, from which if you take $\frac{3}{5}$ the Remainder will be $\frac{1}{8}$? *Ans.* $\frac{29}{40}$.

39. What Number is that, from which if you take $13\frac{1}{2}$ the Remainder will be $5\frac{5}{7}$? *Ans.* $19\frac{3}{4}$.

40. What Number is that, which being divided by $\frac{3}{4}$ the Quotient will be 21? *Ans.* $15\frac{3}{4}$.

41. What Number is that, which being multiplied by $\frac{2}{3}$ produceth $\frac{1}{4}$? *Ans.* $\frac{3}{8}$.

42. What Number is that, from which if you take $\frac{2}{5}$ of it self, the Remainder will be 12? *Ans.* 20.

43. What Part of 25 is $\frac{5}{8}$ of an Unit? *Ans.* $\frac{1}{40}$.

44. What Number is that, to which if you add its own $\frac{2}{3}$ the Whole shall be 20? *Ans.* 12.

45. What Number is that, which maketh 9 to be the $\frac{2}{3}$ of it? *Ans.* $13\frac{1}{2}$.

46. If a Cannon may be discharged at twice with 6*lb.* of Powder; how many times will 7*C.* 3*qrs.* 17*lb.* discharge the same Piece? *Ans.* 29; Times.

47. If $\frac{3}{8}$ of a Ship be worth 3740*l.* what is the Whole worth? *Ans.* 9973*l.* 6*s.* 8*d.*

48. A young Man received 210*l.* which was $\frac{2}{3}$ of his elder Brother's Portion; now three times the elder Brother's Portion was half of the Father's Estate; I demand how much the Estate was? *Ans.* 1890*l.*

49. A Factor bought a certain Quantity of broad Cloth, and Drugget, which together cost him 81*l.* The Quantity of broad Cloth that he bought was 50 Yards, at 18*s.* per Yard, and for every five Yards of broad Cloth, he had nine Yards of Drugget; I demand how many Yards of Drugget he had, and how much the Drugget cost him per Yard? *Ans.* 90 Yards of Drugget at 8*s.* per Yard.

50. A certain Usurer lent out 90 *l.* for 12 Months, and received Principal and Interest 95 *l.* 8 *s.* I demand at what Rate *per Cent.* he received Interest? *Ans.* 6 *l.* *per Cent.*

51. Two Men depart both from one Place, the one goes North, and the other South, the one goes 7 Miles a Day, and the other 11 Miles a Day; how far are they distant the 12th Day after their Departure? *Ans.* 216 Miles.

52. A Merchant bought 3 Tuns of Wine, which having received Damage, he sold for 400 *l.* and 12 *l.* *per Cent.* Loss; I demand how much it cost him *per Tun*, and how he sold it *per Gallon*, to lose after the said Rate?

Ans. { Cost - 56 *l.* 0 *s.* 0 *d.* *per Tun.*
 { Sold at 0 *l.* 35 11 *d.* 2 *qrs.* $\frac{269}{100}$ *per Gallon.*

53. Two Men depart both from one Place, and both go the same Road; the one travels 12 Miles every Day, the other 17 Miles every Day; how far are they distant the tenth Day after their Departure? *Ans.* 50 Miles.

54. If a Gentleman hath an Estate of 1000 *l.* *per Ann.* how much may he spend one Day with another, to lay up three-score Guineas at the Year's End? *Ans.* 2 *l.* 11 *s.* 4 *d.* $\frac{40}{365}$.

55. If 76 *lb.* of Cinnamon cost 40 *l.* 10 *s.* 8 *d.* and 1 C. wt. of Nutmegs 59 *l.* 14 *s.* 8 *d.* I demand the Price of 3 oz. one with another? *Ans.* 2 *s.*

56. A Grocer delivered 17 C. 3 *qrs.* 10 *lb.* of Tobacco in the Roll, to be cut and dried, and when it came home, it held out 16 C. 0 *qrs.* 14 *lb.* I demand how much was lost in every *lb.*? and also supposing it cost in the Roll 8 *d.* $\frac{6}{7}$ *per lb.* and the cutting 1 *d.* $\frac{5}{8}$ *per lb.* I demand what it now stands him in?

Ans. { Lost *per lb.* 1 oz. 8 *dr.* $\frac{1200}{10000}$.
 { It stands him in 87 *l.* 5 *s.* 3 *d.* 1 *qr.* $\frac{16}{50}$.

57. If Tallow be sold for 4 *d.* *per lb.* what is the Value of 3 Tubs, each 3 C. 1 *qr.* 10 *lb.* Gross, Tare *per Tub* 25 *lb.*? *Ans.* 17 *l.* 9 *s.*

58. Ship'd from Spain 10 Tuns of Wine, at 10 *l.* Sterling *per Hbd.* paid Custom at the Port of London 1 *s.* *per Gallon*: The Charges for Lighterage, Cartage, and Porterage, amounted to 5 *l.* afterwards by the Misfortune of a Pipe staving, containing 126 Gallons, I lost 59 Gallons; the next Day 28 Gallons more run out, and the Remainder of the Pipe not being saleable, I thrèw it away: The Market Price not running high, I sold the rest for 17 *l.* *per Hbd.* I demand how much I gain'd or lost by the Sale of the said Wine? *Ans.* Gain'd 115 *l.*

59. A Ship's Company took a Prize of 300*l.* which is to be divided among them as Parties, according only to their Pay, and the Time they have been on board; the Officers and Midshipmen 5 Months, and the Sailors 3 Months. The Officers, one with another, had 40*s.* per Month: The Midshipmen 30*s.* per Month, and the Sailors 22*s.* There were 6 Officers, 12 Midshipmen, and 84 Sailors; what must each Party have of the Prize, and what each single Person?

Answ.	{		l. s. d. qr.				{	each Man	{	l. s. d. qr.			
		The Officers -	144	4	7	$1\frac{22}{3}\frac{4}{10}$				24	0	9	$0\frac{1}{4}$
		Midshipmen -	108	3	5	$2\frac{6}{1}\frac{4}{10}$				9	0	3	$1\frac{1}{4}$
		Sailors - - -	57	11	11	$0\frac{12}{1}\frac{8}{10}$				0	11	3	$3\frac{1}{4}$

60. If 1000*lb.* of Beef serve 240 Men 8 Days, how many *lb.* will serve 460 Men 10 Weeks? *Answ.* 16770*lb.* 13 oz.

$\frac{640}{1920}$

61. What is the Amount of 1000*l.* for 5 Years and an Half, at $4\frac{3}{4}$ per Cent. simple Interest? *Answ.* 1261*l.* 5*s.*

62. Sold Goods, amounting to the Value of 700*l.* for two 4 Months; what is the present Worth, at 5 per Cent. simple Interest? *Answ.* 682*l.* 19*s.* 5*d.* 2*qrs.*

63. A Merchant bought 400 Cloths, at 12*l.* per Cloth, which he shipped for Spain, to have Returns from thence, the one half in Wine, at 30*l.* per Tun, and the other half in Rice, at 28*s.* per C. wt. I demand how much of each must be returned for the Cloths? *Answ.* 80 Tuns of Wine; and 1714 C. 1 qr. 4 *lb.* of Rice.

64. A Tobacconist hath several Sorts of Tobacco; viz. of 12*d.* per *lb.* of 16*d.* per *lb.* of 18*d.* per *lb.* and of 2*s.* per *lb.* and he is desirous to make a Mixture of an C. wt. worth 20*d.* per *lb.* I demand how much of each Sort must be taken?

Answ.	{	lb.	oz.	d. per lb.
		17	$3\frac{18}{20}$	at 12
		17	$3\frac{18}{20}$	at 16
		17	$3\frac{18}{20}$	at 18
		60	$4\frac{24}{20}$	at 24

65. A Brewer mixed 17 Gallons of Ale, at 8*d.* per Gallon, with 9 Gallons at 10*d.* per Gallon, and with 40 Gallons at 5*d.* per Gallon, I demand what 1 Gallon of this Mixture is worth; and also the Worth of the whole Quantity?

Answ. { 0*l.* 0*s.* 7*d.* 1 qr. $\frac{60}{100}$ per Gallon.
 { 2*l.* 7*s.* 2*d.* the Price of the whole Mixture.

66. There are two Numbers, the one 48, the other twice as much: I demand the Difference between their Sum and Difference? *Answ.* 96.

67. There

67. There are two Numbers, the one 63, the other half as much; I demand the Product of their Squares, and the Difference of their Product and Sum?

Ans. { Product of the Squares 3938240.25
 { Difference - - - - - 1890.

68. There are two Numbers, the one 25, the other the Square of 25; I demand the Square-Root of the Sum of their Squares? Ans. 625.4998+

69. There are two Numbers, whose Product is 1058, and Multiplicand 46; I demand the Multiplier; the Sum of their Factors, and the Difference between the Sum of the Cubes of the Factors, and the Square of the Product?

Ans. { Multiplier - - - 23.
 { Sum of the Factors 69.
 { Difference - 1009861.

70. There are two Numbers whose Dividend is 1216, and the Quotient 76; I demand the Divisor; the Difference between the Cube of the Quotient, and the Sum of the Squares of the Divisor and Dividend; and the Cube-Root of the Sum of the Cubes of the Divisor, Dividend and Quotient?

Ans. { Divisor - - - - 16.
 { Difference - 1039936.
 { Cube-Root - - 1216.

71. Two Men set out at the same time from the same Place, but go contrary Ways; and they travel each of them 34 Miles a Day: I demand the Time in which they will have travelled 2000 Miles? Ans. 29 Days, 9 Hours, 52 Min $\frac{64}{8}$.

72. Six Rogues, viz. A, B, C, D, E, and F, having entered into a Confederacy, do agree to divide whatever Sums of Money they shall at any time take upon the Highways, according to their Valour, that is in Proportion to the Number of Scars they should then have on their Faces: Now the first two, viz. A. and B, being very bold and daring Fellows, had received A 20, and B 19 Scars. The next two, viz. C, and D, having a less Share of Courage, and not caring to stand all Brunts, had each of them but 9 Scars; but the other two, viz. E, and F, being mere Cowards, always turned their Backs at the least Opposition, and so by Chance they had one a-piece; and they having, at several times, stolen the Sum of 700*l.* 13*s.* do desire to know how they must divide it?

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>qrs.</i>
<i>Anfw.</i>	{ A must have	237	10	2	$0\frac{8}{9}$.
	{ B - - - -	225	12	7	$3\frac{4}{9}$.
	{ C - - - -	106	17	6	$3\frac{3}{9}$.
	{ D - - - -	106	17	6	$3\frac{3}{9}$.
	{ E - - - -	11	17	6	$0\frac{2}{9}$.
	{ F - - - -	11	17	6	$0\frac{2}{9}$.

73. There are three Numbers, 17, 19 and 48; I demand the Difference between the Sum of the Squares of the first and last, and the Cube of the Middlemost? *Anfw.* 4266.

74. In 7 Cheeses, each weighing 1 C. 2 qrs. 5 lb. how many Allowances for Sea-Men may be cut, each weighing 5 oz. 7 dr.? *Anfw.* 3563 $\frac{3}{8}$ Allowances.

75. In 81034 Rundlets of Brandy, each 18 Gallons, how many Grofs of Bottles, each $\frac{8}{9}$ of a Quart? *Anfw.* 45581 gross, 7 doz. 6 Bottles.

76. In 731 doz. Bottles of Wine, each 1 $\frac{5}{7}$ Pint, how many Hhds.? *Anfw.* 29 hhd. 52 ga's. 5 pts. $\frac{5}{7}$.

77. Sold 8 C. $\frac{1}{2}$ of Steel, at 12 d. per lb. how much Flemish Money, at 33 s. 8 d. per Pound Sterling, am I to receive for the same? *Anfw.* 80 l. 2 s. 6 d. $\frac{6}{10}$ Flemish.

78. If 48 taken from 120 leave 72, and 72 taken from 91 leave 19, and 7 taken from thence leave 12; what Number is that, out of which, when you have taken 48, 72, 19, and 7 leaves 12? *Anfw.* 158.

79. A hath $\frac{1}{2}$ of a Ship, B $\frac{1}{4}$, C $\frac{1}{8}$, D $\frac{3}{8}$; the Master clears 120 l. how much must each Owner have?

		<i>l.</i>	<i>s.</i>
<i>Anfw.</i>	{ A must have	60	0
	{ B - - - -	30	0
	{ C - - - -	7	10
	{ D - - - -	22	10

80. A Gentleman having 50 s. to pay among his Labourers for a Day's Work, would give to every Boy 6 d. to every Woman 8 d. and to every Man 16 d. the Number of Boys, Women and Men, was the same; I demand the Number of each? *Anfw.* 20 of each sort.

81. A Gentleman had 7 l. 17 s. 6 d. to pay among his Labourers; to every Boy he gave 6 d. to every Woman 8 d. and to every Man 16 d. and there were for every Boy three Women, and for every Woman two Men; I demand the Number of each? *Anfw.* 15 Boys, 45 Women, 90 Men.

82. Admit

82. Admit a Tax of 39 *l.* is laid on a Town for the building of a Bridge, and the Value of the Town-Rent is 900 *l. per Ann.* what shall a Man pay towards it, whose Income is worth 100 *l. per Ann.*? *Ans.* 4 *l.* 6 *s.* 8 *d.*

83. Suppose *A* hath an Estate of 53 *l. per Ann.* and pays 5 *s.* 10 *d.* to a Subsidy; what shall *B* pay, whose Estate is worth 100 *l. per Ann.*? *Ans.* 11 *s.* 0 *d.* $\frac{4}{5}$.

84. If 136 *l.* are to be divided between two Men, so as the lesser Share may have such Proportion to the greater as 2 to 5, what must each Man have?

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>qrs.</i>
<i>Ans.</i> {	One must have	38	17	1 $\frac{2}{7}$
	The other - -	97	2	10 $\frac{1}{7}$

85. There are 1000 *l.* to be divided among 3 Men, in such Manner that if *A* have 3 *l.* *B* shall have 5 *l.* and *C* 8 *l.* how much must each Man have?

	<i>l.</i>	<i>s.</i>
<i>Ans.</i> {	<i>A</i> must have	187 10
	<i>B</i> - - - -	312 10
	<i>C</i> - - - -	500 0

86. Ship'd for Jamaica 550 Pair of Stockings, at 11 *s.* 6 *d.* per Pair, and 460 Yards of Stuff, at 14 *d.* per Yard; in return for which, I had 46 C. 3 *qrs.* of Sugar, at 24 *s.* 6 *d.* per C. and 1570 *lb.* of Indigo, at 2 *s.* 4 *d.* per *lb.* what remains due to me of my Adventure? *Ans.* 102 *l.* 12 *s.* 11 *d.* 2 *qrs.*

87. If one Pound ten, and forty Groats

Will buy a Load of Hay;

How many Pounds with nineteen Crowns

For twenty Loads will pay? *Ans.* 38 *l.* 11 *s.* 8 *d.*

88. A Man driving his Geese to the Market, was met by another, who said Good-morrow Master with your Hundred Geese. Says he, I have not an Hundred; but if I had half as many as I now have, and two Geese and an half, beside the Number I have already, I should have an Hundred: How many had he? *Ans.* 65.

89. If a Tower be 384 Feet high from the Foundation, and a sixth Part be under the Earth, and an eighth Part under the Water; how much in height is visible? *Ans.* 272 Feet.

90. A Merchant would lay out in Spices 560 *l.* at the following Prices, *viz.* Cloves at 4 *s.* per *lb.* Mace at 7 *s.* Cinnamon at 3 *s.* Nutmegs at 12 *s.* and Pepper at 2 *s.* per *lb.*? and he would have an equal Quantity of each Sort; I demand that Quantity? *Ans.* 400 *lb.* of each Sort.

91. The computed Distance between *London* and *York* is 150 Miles; now if a Man sets out from *London*, and walks every Day towards *York* 20 Miles, and back again towards *London* 15 Miles; how long will it be before he gets to his Journey's End? *Ans.* 30 Days.

92. Bought 127 Pieces of Cloth, for which I delivered 389 Ells of Holland, at 7 s. 11 d. per Ell English; what cost a Piece of that Cloth? *Ans.* 11 l. 3 s. 8 d. 2 qrs. $\frac{2}{3}$.

93. The Account of a certain School is as followeth; viz. $\frac{7}{16}$ of the Boys learn Geometry, $\frac{3}{8}$ learn Grammar, $\frac{3}{10}$ learn Arithmetic, $\frac{2}{5}$ learn to write, and 9 learn to read; I demand the Number of each? *Ans.* 5 Geometers, 30 Grammarians, 24 Arithmeticians, 12 Writers, and 9 Readers.

94. I have laid out for a Merchant 638 l. 17 s. 3 d. he allows me $2\frac{1}{2}$ per Cent. before that I owed him 184 l. 17 s. 9 d. how much is he indebted to me? *Ans.* 471 l. 10 s. 10 d. 1 qr.

95. Bought a Tun of Wine for 78 l. 17 s. at what Price must I sell it per Quart to gain 5 l. 10 s. by the Whole, when there were 22 Gallons leaked out? *Ans.* 22 d. +

96. If out of 10 s. per Week I lay up 4 d. 2 qrs. per Day, Sundays excepted; and have saved 9 l. 2 s. 3 d. how long was I in laying it up; and how much have I spent in that Time?

Ans. $\left\{ \begin{array}{l} 567 \text{ Days in laying up} \\ 31 \text{ l. } 7 \text{ s. } 9 \text{ d. spent} \end{array} \right.$

97. If I buy 1000 Ells *Flemish* of Linen for 90 l. what may I sell it per Ell in *London* to gain 10 l. by the Whole? *Ans.* 3 s. 4 d. per Ell.

98. Bought three score Pieces of Holland for three times as many Pounds, and sold them again for four times as much; but if they had cost me as much as I sold them for, what should I have sold them for, to gain after the same Rate? *Ans.* 320 l.

99. There are three Quantities of Silver, each of the same Weight, but different in Value; the Weight of each Quantity is 10 oz. the Value of the first Sort is 4 s. per oz. of the second 4 s. 6 d. per oz. and of the third 5 s. per oz. I demand the Worth of an Oz. when they are all melted down together? *Ans.* 4 s. 6 d. per oz.

100. I have received Advice from my Factor, that he has disbursed upon my Account, the Sum of 4000 Guilders, 15 Stivers; I demand what Sum I must answer for that in *English* Money, Exchange at Par; and also what his Commission comes to at 2 per Cent.

Ans. $\left\{ \begin{array}{l} 400 \text{ l. } 1 \text{ s. } 6 \text{ d. Sterling} \\ 8 \text{ l. } 0 \text{ s. } 0 \text{ d. } 1 \text{ qr. Commission;} \end{array} \right.$

101. A Merchant bought a Parcel of Jewels for 220*l.* and sold them again for 440*l.* payable at the End of 6 Months; I demand what the Gain was worth in ready Mony; Rebate being made at 6 per Cent. ? *Ans.* 213*l.* 11*s.* 10*d.* +

102. A Factor bought 4 Chests of Sugar, the Mark and Weight as follows;

	C.	qrs.	lb.
A - - - -	10	3	14
B - - - -	12	1	17
C - - - -	13	1	19
D - - - -	11	2	10

now suppose the Tare or Weight of every Chest, when it is empty, to be 38*lb.* I demand the neat Weight of the said Sugar; also I demand the prime Cost of the same, supposing it came to 18*s.* per C. including the Charges of Lighterage, Porterage, Warehouse-Room, Custom, &c. also I demand the whole Gain, and the Gain per Cent. supposing the Chests A and B were sold afterwards at 28*s.* per C. and the other two Chests, viz. C and D, at 4*d.* per lb. ?

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Prime Cost</i> - - - -	42	4	8½
<i>Whole Gain</i> - - - -	34	16	4½
<i>Gain per Cent.</i> - - -	82	8	9½

103. A Gentleman a Chaise did buy,
An Horse and Harnefs too;
They cost the Sum of threescore Pounds,
Upon my Word 'tis true;
The Harnefs came to half of th'Horse,
The Horse twice of the Chaise;
And if you find the Price of them,
Take them and go your Ways.

<i>Ans.</i> {	<i>Chaise</i> - - - - -	15 <i>l.</i>
	<i>Horse</i> - - - - -	30
	<i>Harnefs</i> - - - - -	15

104. A Gentleman courted a young Lady; and as their Birth-Days happened together, they agreed to make that their Wedding-Day. On the Day of Marriage, it happen'd, that the Gentleman's Age was just double to that of the Lady's, that is as 2 to 1. After they had lived together 30 Years, the Gentleman observed that his Lady's Age drew nearer to his, and that his was only in such Proportion to hers as 2 to 1½. Thirty Years after this the same Gentleman found his and his Lady's Ages to be as near as 2 to 1½; at which Time they both died. I demand their several Ages at the Day of their Marriage, and of their Death; Also the Reason why the Lady's Age, which was continually gaining upon her Husband's, should, notwithstanding, be never able to overtake it.

*A short Collection of Pleasant and
Diverting QUESTIONS.*

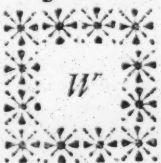
1. **A** General having a Castle, situate on a Square, and garrison'd by 48 Soldiers, so order'd them, as that any two Corners and the Side between them, should consist of 18 Men; but he thinking there were not Men enow, hired 8 more, but still kept up the same Number of 18 Men as before; afterwards 16 Men were paid off, he not having Occasion for them; but yet he kept up his Number of 18 Men; I demand how he must place the said Men, to make 18 every Way, when he had 48, 56, and 40 Soldiers?
2. A poor Woman carrying some Eggs to Market, met with a rude Fellow, who broke them all; but presently after, considering what he had done, went back and told the Woman he was willing to make Satisfaction, provided she could tell how many there were; she answered, she could not tell, but the best Account that she could give, was, that when she told them in by two at a Time, there was one left, when by three, there was one left, and when by four, there was one left, but when she told them in by five, there was none left: I demand how many Eggs the Woman had?
3. A Gentleman's Servant went to Market with an Order to buy 20 Fowls for 20 *d.* he did so; and brought home Pigeons at 4 *d.* a-piece, Larks at a Halfpenny a-piece, and Sparrows at a Farthing a-piece: I demand how many there were of each sort?
4. Suppose the 9 Digits to be placed in a quadrangular Form; I demand in what Order they must stand, that any three Figures in a right Line may make just 15?
5. Let 12 be set down in four Figures, and let each Figure be the same.
6. A Countryman having a Fox, a Goose, and a Peck of Corn, in his Journey came to a River, where it so happened that he could carry but one over at a Time. Now, as no two were to be left together that might destroy each other; So he was at his Wits end how to dispose of them: For, says he, Tho' the Corn can't eat the Goose, nor the Goose eat the Fox, yet the Fox can eat the Goose, and the Goose eat the Corn. The Question is, how he must carry them over that they might not devour each other?
7. Three jealous Husbands with their Wives, being ready to pass by Night over a River, do find at the Water-side a Boat which can carry but two Persons at once, and for want of a Waterman, they are necessitated to row themselves over the River at several Times: The Question is, how these 6 Persons shall pass by 2 and 2, so that none of the three Wives may be found in the Company of 1 or 2 Men unless her Husband be present? *Wingate.*
8. Two merry Companions are to have equal Shares of 8 Gallons of Wine, which are in a Vessel containing exactly 8 Gallons: Now to divide it equally between them, they have only two other empty Vessels, of which one contains 5 Gallons, and the other 3; the Question is, how they shall divide the said Wine between them by the Help of these 3 Vessels, so that they may have 4 Gallons a-piece? *Wingate.*
9. Says Jack to his Brother Harry, I can place four threes in such manner that they shall make just 34; can you do so too?



T H E Schoolmasters Assistant.

P A R T V.

Of DUODECIMALS.

Q.  *HAT* are Duodecimals?

A. They are Fractions of a *Foot*, or of an *Inch*, or any Part of an *Inch*, having 12 for their Denominators.

N O T A T I O N of DUODECIMALS.

Q. *HOW* do you write Duodecimals?

F. I. ¹ ² ³ ⁴

A. Thus: 3 7 2 3 7, &c.

Q. *How* do you read them?

A. Thus: 3 Feet, 7 Inches, 2 Seconds, 3 Thirds, 7 Fourths, &c.

Note 1, Some call the Indices Primes, and mark them thus 7

2. Though this manner of dividing and subdividing a Foot is endless, yet it is so only in Imagination, and cannot be reduced to Practice, because a Second, or a twelfth Part of an Inch is so small, as to be incapable of any further Division.

A D D I T I O N of DUODECIMALS.

Note, 12 Fourths make 1 Third.

12 Thirds — 1 Second.

12 Seconds — 1 Inch.

12 Inches — 1 Foot.

E X A M P L E S.

F. I. ¹ ² ³ ⁴.

14	4	3	5	6
17	10	11	10	4
16	3	7	5	8
19	1	10	11	11
19	3	5	7	11
46	4	9	10	6

F. I. ¹ ² ³ ⁴ ⁵.

28	4	3	7	10
36	10	3	11	5
19	10	4	7	6
39	5	6	9	4
47	6	2	10	11
92	11	10	3	7

A Joiner having finished several very curious Pieces of Workmanship, would know the Content of the Whole : Now the first Piece measured seventeen Feet, ten Inches, two Seconds, and 1 Third; the second measured twenty Feet, four Inches, and seven thirds; the third forty-nine Feet, six Inches, and nine Seconds; the fourth fourscore Feet, and ten Seconds; the fifth seventeen Feet and four Thirds; the sixth threescore Feet, and ten Seconds; and the seventh thirty-seven Feet, and nine Thirds; What was the Content in Square Measure?

SUBTRACTION of DUODECIMALS.

EXAMPLES.

	F.	I.	II.	III.	IIII.
From	74	3	4	7	6
Take	19	4	8	8	10

	F.	I.	II.	III.	IIII.
	100	5	7	3	1
	97	8	9	10	11

A Joiner having lined several Rooms, very curiously, with Cedar, finds the Amount to be, in Square Measure, 800f. 3i. 4". but several Deductions being to be made for Windows, Arches, &c. those Deductions amounted to 70f. 3i. 7". 10'''. 5'''''. how many Feet of Workmanship must he be paid for?

MULTIPLICATION of DUODECIMALS, commonly called CROSS MULTIPLICATION.

Note, Feet multiplied by Feet give Feet.
 Feet multiplied by Inches give Inches.
 Feet multiplied by Seconds give Seconds.
 Inches multiplied by Inches give Seconds.
 Inches multiplied by Seconds give Thirds.
 Seconds multiplied by Seconds give Fourths, &c.

EXAM-

EXAMPLES. I. Of Feet and Inches.

$$\begin{array}{r}
 \text{F. I.} \\
 \text{Multiply } 7 \quad 3 \\
 \text{By } 4 \quad 7 \\
 \hline
 29 \quad 0 \quad '' \\
 4 \quad 2 \quad 9 \\
 \hline
 \text{Product } 33 \quad 2 \quad 9
 \end{array}$$

1. Here I multiply the 7f. 3in. first by 4 Feet (which gives Feet and Inches for the Product) saying 4 times 3 is 12, set down 0 and carry 1; then 4 times 7 is 28 and 1 is 29, which set down.

2. Next I multiply the same 7f. 3in. by 7 Inches (which give Inches and Seconds for the Product) saying 7 times 3 is 21, set down 9 Seconds and carry 1 Inch; then 7 times 7 is 49 and 1 is 50 Inches, or 4 Feet, 2 Inches, which set down; then add them together, and the whole is 33f. 2in. 9sec.

$$\begin{array}{r}
 \text{F. I.} \\
 \text{Multiply } 7 \quad 5 \\
 \text{By } 3 \quad 9 \\
 \hline
 \text{Product } 27 \quad 9 \quad 9
 \end{array}$$

$$\begin{array}{r}
 \text{F. I.} \\
 4 \quad 6 \\
 5 \quad 8 \\
 \hline
 25 \quad 6
 \end{array}$$

$$\begin{array}{r}
 \text{F. I.} \\
 9 \quad 7 \\
 9 \quad 7 \\
 \hline
 91 \quad 10 \quad 1
 \end{array}$$

$$\begin{array}{r}
 \text{F. I.} \\
 8 \quad 3 \\
 6 \quad 4 \\
 \hline
 52 \quad 3
 \end{array}$$

$$\begin{array}{r}
 \text{F. I.} \\
 \text{Multiply } 4 \quad 7 \\
 \text{By } 5 \quad 10 \\
 \hline
 \text{Product } 26 \quad 8 \quad 10
 \end{array}$$

$$\begin{array}{r}
 \text{F. I.} \\
 3 \quad 8 \\
 7 \quad 6 \\
 \hline
 27 \quad 6
 \end{array}$$

$$\begin{array}{r}
 \text{F. I.} \\
 9 \quad 7 \\
 3 \quad 6 \\
 \hline
 33 \quad 6 \quad 6
 \end{array}$$

$$\begin{array}{r}
 \text{F. I.} \\
 \text{Multiply } 3 \quad 11 \\
 \text{By } 9 \quad 5 \\
 \hline
 \text{Product } 36 \quad 10 \quad 7
 \end{array}$$

$$\begin{array}{r}
 \text{F. I.} \\
 6 \quad 5 \\
 7 \quad 6 \\
 \hline
 48 \quad 1 \quad 6
 \end{array}$$

$$\begin{array}{r}
 \text{F. I.} \\
 7 \quad 10 \\
 8 \quad 11 \\
 \hline
 69 \quad 10 \quad 2
 \end{array}$$

The Truth of any one of these Operations, may be proved by reducing the Factors into Inches, and dividing their Product by 144 the Number of square Inches in a Foot square, the Quotient will be the Answer, viz.

First Sum.

1. By whole Numbers.

F. I. I.

7 3 = 87

4 7 = 55

435

435

144)4785(33

432

465

432

33

12

144)396(2

288

108

12

144)1296(9

1296

0

2. By Vulgar Fractions.

Multiply F.
By $7\frac{3}{12}$
 $4\frac{7}{12}$

$$\frac{87}{12} \times \frac{55}{12} = \frac{4785}{144}$$

Then divide the Numerator by the Denominator, as before.

3. By Decimals.

Mult. $4.5833\frac{1}{2}$
By 7.25

229165

91666

320831

33.228925

12

2.747100

12

8.9652

F. I. II.

Facit 33 2 9 nearly

Note, When the Number of Feet happens to be large in either or both of the Factors, instead of multiplying by Inches (if any be) you may take Parts with them.

EXAMPLES.

Multiply F. I.
By 76 7
48 9

76 × 8 = 608

76 × 4 = 304

48 × 7 = 28 III.

6½ 38 3 6

3½ 19 1 9

Product 3733 5 3

F. I.
46 7
39 8

1847 9 8

F. I.

76 7

19 10

1518 10 10

F. I.
71 7
84 6

6048 9 6

F. I.

36 1

18 8

673 6 8

The SCHOOLMASTERS Assistant.

185

	F.	I.		F.	I.		F.	I.
Multiply	84	3		48	7		79	8
By	95	2		26	8		38	11
Product	8017	9 6		1295	6 8		3100	4 4

	F.	I.		F.	I.		F.	I.
Multiply	127	6		767	5		7691	10
By	184	8		198	3		1976	11
Product	23545	0		152140	4 3		15206113	6 2

2. Of Feet, Inches, and Seconds.

	F.	I.	''.		F.	I.	''.		F.	I.	''.
Multiply	7	3	2		8	6	9		3	10	6
By	1	7	3		7	3	8		7	4	8
	7	3	2	'''	62	6	7	9	28	7	7
	4	2	10	2	'''						
	1	9	9	6							
Product	11	7	9	11	6						

F.	I.	''.		F.	I.	''.		F.	I.	''.				
7	1	9		3	8	4		9	8	7				
7	8	9		3	9	2		12	3	10				
55	2	9	3	9	13	10	10	4	8	119	8	2	10	10

F.	I.	''.		F.	I.	''.		F.	I.	''.				
9	8	7		3	2	1		5	6	7				
6	5	4		2	3	4		8	9	10				
62	7	3	9	4	7	2	8	11	4	48	11	2	8	10

Note, If the Number of Feet is large, instead of multiplying by Inches and Seconds, you may take Parts with them.

E X A M-

of the
Parts

7
6

9 6

1.
1
8

6 8

EXAMPLES.

I.	F.	I.	''.
6 $\frac{1}{2}$)	76	3	9
	84	7	11
76 × 4 =	304	0	0
76 × 8 =	608	0	0
3 × 84 =	21	0	0
9 × 84 =	5	3	0
I 1 $\frac{1}{8}$)	38	1	10
'' 6 $\frac{1}{2}$)	6	4	3
3 $\frac{1}{2}$)	3	2	1
2 $\frac{1}{3}$)	1	7	0
	1	0	8
	6460	7	1
		8	3

F.	I.	''.
71	3	6
92	1	7
6568	2	10
	6	6

F.	I.	''.
56	1	8
97	3	9
5463	0	2
	3	

F.	I.	''.
371	2	6
181	1	9
67242	10	1
	4	6

F.	I.	''.
87	3	4
18	1	7
1582	6	2
	3	
F.	I.	''.
64	3	7
27	2	6
1749	5	5
	11	6
F.	I.	''.
49	3	1
48	1	2
2369	1	5
	7	2

F.	I.	''.
71	2	6
81	1	8
5777	9	2
	2	

F.	I.	''.
756	1	8
184	2	6
139287	1	0
	2	

F.	I.	''.
487	11	10
186	10	11
91209	4	2
	2	2

A Decimal

The SCHOOLMASTERS Assistant.
A Decimal Table of Inches and Seconds.

187

I. S.	Decimals.	I. S.	Decimals.	I. S.	Decimals.	I. S.	Decimals.
1	.006944	1	.090277	2	.173611	3	.256944
2	.013888	2	.097222	2	.180555	2	.263888
3	.020833	3	.104166	3	.1875	3	.270833
4	.027777	4	.111111	4	.194444	4	.277777
5	.034722	5	.118055	5	.201388	5	.284722
6	.041666	6	.125	6	.208333	6	.291666
7	.048611	7	.131944	7	.215277	7	.298611
8	.055555	8	.138888	8	.222222	8	.305555
9	.0625	9	.145833	9	.229166	9	.3125
10	.069444	10	.152777	10	.236111	10	.319444
11	.076388	11	.159722	11	.243055	11	.326388
1	.083333	2	.166666	3	.25	4	.333333
I. S.	Decimals.	I. S.	Decimals.	I. S.	Decimals.	I. S.	Decimals.
4	.340277	5	.423611	6	.506944	7	.590277
2	.347222	2	.430555	2	.513888	2	.597222
3	.354166	3	.4375	3	.520833	3	.604166
4	.361111	4	.444444	4	.527777	4	.611111
5	.368055	5	.451388	5	.534722	5	.618055
6	.375	6	.458333	6	.541666	6	.624999
7	.381944	7	.465277	7	.548611	7	.631944
8	.388888	8	.472222	8	.555555	8	.638888
9	.395833	9	.479166	9	.5625	9	.645833
10	.402777	10	.486111	10	.569444	10	.652777
11	.409722	11	.493055	11	.576388	11	.659722
5	.416666	5	.5	7	.583333	8	.666666
I. S.	Decimals.	I. S.	Decimals.	I. S.	Decimals.	I. S.	Decimals.
8	.673611	9	.756944	10	.840277	11	.923611
2	.680555	2	.763888	2	.847222	2	.930555
3	.6875	3	.770833	3	.854166	3	.9375
4	.694444	4	.777777	4	.861111	4	.944444
5	.701388	5	.784722	5	.868055	5	.951388
6	.708333	6	.791666	6	.874999	6	.958333
7	.715277	7	.798611	7	.881944	7	.965277
8	.722222	8	.805555	8	.888888	8	.972222
9	.729166	9	.8125	9	.895833	9	.979166
10	.736111	10	.819444	10	.902777	10	.986111
11	.743055	11	.826388	11	.909722	11	.993055
19	.75	10	.833333	11	.916666	12	1.

The Construction of the foregoing TABLE.

Let it be required to find what Part of a Foot one Second is in Decimals.

1. One Foot reduced into Seconds, makes 144 Seconds.
2. The Vulgar Fraction will then be $\frac{1}{144}$ of a Foot.
3. Divide the upper Term by the lower, and the Quotient thence arising will be the Answer.

$$\begin{array}{r}
 144) 1.000000(.006944+ \\
 \underline{864} \\
 1360 \\
 \underline{1296} \\
 640 \\
 \underline{576} \\
 640 \\
 \underline{576} \\
 64 \\
 \underline{}
 \end{array}$$

After the same Manner the whole Table is made, except in the Case of Inches only; as in the Case of one Inch, where the Vulgar Fraction will be $\frac{1}{12}$ of a Foot. Divide the upper Term by the lower, as before, and you have the Quotient for the Answer.

$$\begin{array}{r}
 12) 1.000000(.083333+ \\
 4
 \end{array}$$

Note 1, If the given Part of a Foot consist only of Inches, the Divisor need be no more than 12, because 12 Inches make 1 Foot.

2. If the given Part of a Foot consist of Seconds only, or Inches and Seconds together, then 144 must be the Divisor, because 144 Seconds make 1 Foot.

The

The Use of the foregoing TABLE.

Let the first Example in Multiplication be given, viz.

$$\begin{array}{r} F. \quad I. \\ \text{Multiply } 7 \quad 3 \\ \text{By } \quad 4 \quad 7 \end{array}$$

Look, in the Table for 3 Inches, against which stands .25 — Again, look for 7 Inches, against which stands .583333 — Hence it follows, that 7f. 3i. = 7.25f. and 4f. 7in. = 4.583333f.

Note, It is common, in any large Number of Decimals, to save Trouble in the Operation, by making one of them one Part larger, which cuts off all the following Figures; thus 4.583333f. may be made 4.584f.

$$\begin{array}{r} F. \\ \text{Multiply } 7.25 \\ \text{By } \quad 4.584 \end{array}$$

$$\begin{array}{r} 2900 \\ 5800 \\ 3625 \\ 2900 \end{array}$$

$$\begin{array}{r} 33.23400 \\ 12 \end{array}$$

$$\begin{array}{r} 2.808 \\ 12 \end{array}$$

$$\begin{array}{r} 9.696 \end{array}$$

F. I. II.

Ans. 33 2 9

Again; let the first Example in Feet, Inches and Seconds be given, viz.

$$\begin{array}{r} F. \quad I. \quad II. \\ \text{Multiply } 7 \quad 3 \quad 2 \\ \text{By } \quad 1 \quad 7 \quad 3 \end{array}$$

Look, in the Table for 3i. 2f. and against them you will find .263888; also look, in the same Table, for 7i. 3f. and against them you will find .604166: Then, by shortening the Decimals

Multiply

Multiply 7.264
By 1.6041

7264
29056
43584
7264

11.6521824
12

7.82616
12

9.91392
12

10.96704
12

11.60448

F. I. II. III. IIIV.

Ans. 11 7 9 10 11 the Difference being inconsiderable.

DIVISION of DUODECIMALS.

F.	I.	II.	F.	I.	II.	F.	I.	II.
2)146	7	10(73	3	11		11)123	4	5(
3)761	4	11(				12)76	8	7(III III
4)963	2	10(				7)86	3	7 4 2(
5)186	1	10(				8)98	4	6 9 1(
6)76	3	11(				9)86	2	1 1 7(
7)116	1	10(				10)47	3	4 6 1(
8)712	8	4(				11)96	2	7 11 4(
9)812	3	5(				12)83	1	6 9 10(
10)861	11	10(				12)78	10	11 10 9(

Note 1, It very seldom happens that the Divisor consists of more than one Denomination: Yet because such Divisors may sometimes offer themselves, I will give a few for the Reader's Satisfaction, which must be wrought after the manner of Long Division, and may serve also as Proofs to some of the foregoing Examples in Multiplication.

2. This sort of Division often admits of two Figures at once in the Quotient.

E X A M

EXAMPLES.

F. I. F. I. '' F. I.

$$4 \quad 5 \times 7 = 30 \quad 11 \quad 6(7 \quad 6$$

$$4 \quad 5 \times 7 = 30 \quad 11$$

$$2 \quad 2 \quad 6$$

$$4 \quad 5 \times 6 = 2 \quad 2 \quad 6$$

$$0$$

Note, If the Feet in the Quotient consist of more than one Figure, you must consider,

1. How many Figures are required in the Feet by common Division.
2. If the Feet required consist only of two Figures, you must multiply the Divisor by the first Figure (which stands in tens Place) with a Cypher annexed. But
3. If the Feet required consist of three Figures, you must multiply the Divisor by the first Figure (which stands in Hundreds Place) with two Cyphers annexed; and the next Figure in the Quotient (which stands in tens Place) with one Cypher annexed.
4. Whatever the Product is in Feet and Inches, let it be placed under the Dividend, in such manner, that Feet and Inches may stand under Feet and Inches, and Units under Units.
5. With regard to the Number of Feet in the Dividend, you must proceed according to the common Method of Long Division, 'till you have obtain'd the Number of Feet required in the Quotient.

F. I. F. I. '' F. I.

$$184 \quad 8) 235.45 \quad 0 \quad 0(127 \quad 6$$

$$184 \quad 8 \times 100 = 184.66 \quad 8$$

$$507.8 \quad 4$$

$$184 \quad 8 \times 20 = 369.3 \quad 4$$

$$1385 \quad 0$$

$$184 \quad 8 \times 7 = 1292 \quad 8$$

$$92 \quad 4 \quad 0$$

$$184 \quad 8 \times 6 \text{ Inches} = 92 \quad 4 \quad 0$$

$$0$$

F. I. F. I. '' F. I.

$$48 \quad 9) 3733 \quad 5 \quad 3(76 \quad 7$$

$$48 \quad 9 \times 70 = 3412 \quad 6$$

$$320 \quad 11$$

$$48 \quad 9 \times 6 = 290 \quad 6$$

$$28 \quad 5 \quad 3$$

$$48 \quad 9 \times 7 \text{ In.} = 28 \quad 5 \quad 3$$

$$0$$

able.

III

2(

1(

7(

1(

4(

10(

9(

than one

emselves.

wrought

fs to some

quotient.

X A M

$$\begin{array}{r}
 F. \quad I. \quad F. \quad I. \quad II. \quad F. \quad I. \\
 79 \quad 8) 3100 \quad 4 \quad 4(38 \quad 11 \\
 79 \quad 8 \times 30 = 2390
 \end{array}$$

$$\begin{array}{r}
 710 \quad 4 \\
 79 \quad 8 \times 8 = 637 \quad 4
 \end{array}$$

$$\begin{array}{r}
 73 \quad 0 \quad 4 \\
 79 \quad 8 \times 11 \text{ In.} = 73 \quad 0 \quad 4
 \end{array}$$

0

$$\begin{array}{r}
 F. \quad I. \quad F. \quad I. \quad II. \\
 6 \quad 7) 31 \quad 3 \quad 3(\\
 8 \quad 10) 87 \quad 7 \quad 2(\\
 8 \quad 9) 83 \quad 10 \quad 3(\\
 12 \quad 9) 130 \quad 8 \quad 3(\\
 11 \quad 5) 140 \quad 9 \quad 8(\\
 9 \quad 3) 116 \quad 4 \quad 9(
 \end{array}$$

$$\begin{array}{r}
 F. \quad I \quad F. \quad I. \quad II. \\
 39 \quad 8) 1847 \quad 9 \quad 8(\\
 84 \quad 6) 6048 \quad 9 \quad 6(\\
 19 \quad 10) 1518 \quad 10 \quad 10(\\
 95 \quad 2) 8017 \quad 9 \quad 6(\\
 26 \quad 8) 1895 \quad 6 \quad 8(\\
 18 \quad 8) 673 \quad 6 \quad 8(
 \end{array}$$

$$\begin{array}{r}
 F. \quad I. \quad II. \quad F. \quad I. \quad II. \quad III. \quad III. \quad F. \quad I. \quad II. \\
 1 \quad 7 \quad 3) 11 \quad 7 \quad 9 \quad 11 \quad 6(7 \quad 3 \quad 2 \\
 11 \quad 2 \quad 9
 \end{array}$$

$$\begin{array}{r}
 5 \quad 0 \quad 11 \\
 4 \quad 9 \quad 9
 \end{array}$$

$$\begin{array}{r}
 3 \quad 2 \quad 6 \\
 3 \quad 2 \quad 6
 \end{array}$$

0

$$\begin{array}{r}
 F. \quad I. \quad II. \quad F. \quad I. \quad II. \quad III. \quad III. \quad F. \quad I. \quad II. \quad F. \quad I. \quad II. \quad III. \quad III. \\
 7 \quad 3 \quad 8) 62 \quad 6 \quad 7 \quad 9(\quad 12 \quad 3 \quad 10) 119 \quad 8 \quad 2 \quad 10 \quad 10(\\
 3 \quad 10 \quad 6) 28 \quad 7 \quad 7 \quad 0(\quad 9 \quad 8 \quad 7) 62 \quad 7 \quad 3 \quad 9 \quad 4(\\
 7 \quad 1 \quad 9) 55 \quad 2 \quad 9 \quad 3 \quad 9(\quad 3 \quad 2 \quad 1) 7 \quad 2 \quad 8 \quad 11 \quad 4(\\
 3 \quad 9 \quad 2) 13 \quad 10 \quad 10 \quad 4 \quad 8(\quad 8 \quad 9 \quad 10) 48 \quad 11 \quad 2 \quad 8 \quad 10(
 \end{array}$$

F I N I S.



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